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FOR KURRACHEE.

THE Calcutta and Burmah Steam Navigation Company, Limited will despatch the Steam Ship GOVERNOR HIGGINSON, to Kurrachee, with mails and passengers, 12 hours after the arrival of the Overland Mail. For Freight, Passage, &c. apply to
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Agents C. and B. S. N. Company, Limited.

FOR KURRACHEE.

THE Bombay Steam Navigation Company will despatch the Steamer NILLY, for Kurrachee, on WEDNESDAY the 28th instant, at 5 o'clock P. M touching, should inducement offer, at Porebunder and Dwarka.
For Passage, Freight, and further particulars, apply &c. as above.
21st May 1862.

FOR SURAT.

THE well-known and fast-sailing Steamer PHLOX, PURDICOMBE, Master, will start for the above Port, on MONDAY, the 26th instant, at Noon.
For freight or passage, apply at the Steamer's Office in Bazar Gate Street.
Bombay, 23rd May 1862.

FOR SURAT.

THE new and well-known steamer MOUNTSTUART ELPHINSTONE, R. TAUNTON, Commander, will start for the above Port, on MONDAY, the 26th May, at 2 P. M. positively.
For Freight or Passage, apply at the Steamer's Office, next to Bazar Gate.
Bombay, 23rd May 1862.

STEAM TO SURAT.

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N. B. This steamer has very superior accommodation for First Class Passengers.
Bombay, 23rd May 1862.

NOTICE.

CONSIGNEES OF CARGO per ship *Childerdinburg*, are requested to send off Boats to receive their Goods as they come to hand, otherwise they will be landed by the Captain at the risk and expense of the concerned.
W. NICOL & Co.,
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NOTICE.

CONSIGNEES OF CARGO per ship *Victory*, are requested to send off Boats to receive their Goods as they come to hand, otherwise they will be landed by the Captain at the risk and expense of the concerned.
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NOTICE.

MR. CHARLES ALLEN LAWSON has retired from our Partnership, and his Interest and Responsibility in our Firm ceased on the 1st instant.
LAWSON, BROTHERS & Co.
Cochin, 8th May 1862.

NOTICE.

ALL PERSONS having claims on, or indebted to, the Estate of the late Captain THOMAS HAWES BLAIR, H. M.'s 19th Regiment, Bombay N. I., are requested to communicate the same to the Committee of Adjustment, within one month from this date.
C. M. BARROW, Major,
President of Committee of Adjustment.
Mahidpoor, 17th May 1862.

NOTICE

IS HEREBY GIVEN, that APEL SUCCOJEE has contracted to sell his one-fourth part of the House, situated in the Coombartookra Lane, in the Island of Bombay, under assignment to Dr. Charles Pinney, to persons having any claim or claims by way of Inheritance, or Mortgage, upon the said one-fourth part, are requested to make the same known to the purchaser's Solicitor, Messrs. KELLY & STONE, within eight days from the date hereof, or otherwise he, she, or they, will be precluded therefrom.
22nd May 1862.

NOTICE

IS HEREBY GIVEN, that any person or persons who may have any claim against GUNPUTRAO SADASHEWJEE and his Son SADASHEWJEE GUNPUTRAO, Hindoos, residing on the Girgaum Pellow Road, or either of them, are hereby required to produce his, her, or their respective claims for adjustment before Messrs. KELLY & STONE, Solicitors, Bombay, at their Office on the Bomb y Green, within eight days from the date hereof.—Dated this twenty-third day of May, 1862.

NOTICE.

THE Interest and Responsibility of Mr. JOHN RICARDO SHEPPARD, in our Firm, ceased on the 31st December last, from which date Mr. CHARLES CAMPBELL PENNEY is admitted a Partner.
MACINDOE, ROGERS & Co.
Bombay, 20th May 1862.

NOTICE.

THE undersigned are prepared to accept risks of vessels and steamers and grant Policies on behalf of Reliance Marine Insurance Company of Calcutta payable in Bombay, Calcutta, Penang, Singapore, Hongkong, Shanghae and London.
DAVID SASSOON & Co.
Bombay, 19th March 1862.

NOTICE.

TO CLERGY AND TRUSTEES OF CHURCHES.—Landing ex *Mary Shepherd*, Tent (Sacramental Wine) at Rs. 20 per dozen. Apply at the Godowns of
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Bombay, 17th April 1862.

NOTICE.

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The Bricks are to be delivered at Belikul Cove in Sadashewgur Bay and at various points on the River Bank between Sadashewgur and Kadra (20 miles) in such proportions as shall be hereafter decided on by the Executive Engineer.
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Each brick to be 8½ inches in length, 4½ inches in breadth and 2 inches in depth; all unsound bricks will be rejected.
A deposit of 10 per cent on the amount of the Contract must be deposited with the undersigned on the signing of the Contract.
The undersigned is not bound to accept the lowest or any tender, or to give any reasons for the rejection of a tender.
W. A. BAKER, Captain,
Executive Engineer, North Canara.

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W. C. SILLAR,
Bombay, 16th May 1862. Commandant.

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5, Forbes Street.

MESSRS. GLEDSTANES, CONINGHAM & CO.

BEG leave to inform their friends and the public in the Bombay Presidency, that they have made arrangements for the regular supply of their WINES and SPIRITS through their Agents, MESSRS. LEGGATT & Co., Bombay, at whose Godowns they will in future be always procurable.

Messrs. GLEDSTANES, CONINGHAM & Co. will continue to ship the same qualities of Wines and Spirits which have hitherto been in such extensive demand, and beg respectfully to call attention to that of those descriptions which have been found most suitable for consumption in India.

LIST OF PRICES.

	Per Dozen.
Pale Sherry, White Seal, in 1 or 3 dozen cases	Rs. 20
Do. Do. Black „ „ „	25
Do. Do. Yellow „ „ „	29
Amontillado, Red „ „ „	32
Port Black „ „ „	28
Do. Pints „ „ „	15
Claret, „ „ „	20
Do. Leoville, Yellow „ „ „	30
Do. Chateau Margaux, Red Seal „ „ „	36
Champagne, Sparkling „ „ „	36
Do. do. 1st quality „ „ „	42
Sauterne „ „ „	30
Moselle „ „ „	30
Do. Sparkling „ „ „	36
Rhenish „ „ „	30
Pale Brandy „ „ „	30
Do. Do. very old „ „ „	36
Gin, Old Tom „ „ „	30
Geneva, „ „ „	15 Flasks 28
Cherry Brandy, finest „ „ „	18
Do. do. Pints „ „ „	10
Liqueurs of best Quality	

N. B.—Direct orders for Wines in Wood or Bottle and all kinds of Spirits and Liquors, will be promptly executed.

11, Regent Street, London, Jan. 1, 1862.

WINES, SPIRITS, & BEER, PRICE LIST.

MESSRS. TREACHER & Co., confidently recommend a new Batch of Sherries and would beg to draw attention to their revised list of Wines, &c.

SHERRIES—

Black Seal	Amontillado	per dozen	Rs. 28
Bronze do.	Good Dinner Wine	„	„ 24
White do.			
Brown do.			„ 22
Yellow do.			
MADEIRA, very old			„ 42

PORT—

Black Seal—Matured Fruity	Quarts	„	„ 28
Do. Do.	Pints	„	„ 15
Red Seal	Quarts	„	„ 24
Do. Do.	Pints	„	„ 13

CLARET—

Chateux Margaux		„	„ 34
Leoville		„	„ 29
St. Julien		„	„ 22
Medoc		„	„ 16

CHAMPAGNE—

Superior quality	A. DePaul	Quarts	„ „ 40
Do.	A. DeFaul	Pints	„ „ 21
Do.	J. C. Morizet	Quarts	„ „ 36
Do.	do.	Pints	„ „ 19

HOCK—

Sparkling and Still	Dombar & Jordan Coblentz Rhine... do.	per dozen	Rs. 38

MOSELLE do.

SCHIEDAM GINGER WINE		„	„ 21
TREACHER & Co.	do.	„	„ 18
CURACOA		„	„ 42
MARASCHINO		„	„ 46
SHERRY BRANDY		„	„ 30

SPIRITS—

Brandies Rs. 18, 24, 30, 36		„	„
do. Julius Robins (30 years old)		„	„ 59
Rum	Pica and Jamaica	„	„ 20
Gin—Old Tom	Booth, London	„	„
Do.	Hollands in cases	„	„
WHISKEY	Glenlivat, Cowbridge	„	„ 31

SHERRY AND STOUT.

Allsopp's and Bass' Ale and Beer, English and Country bottled, just to hand in excellent condition.

GUINNESS, Dublin. BARCLAY and PERKINS, London, and TENNENTS' Stout and Porter, Pints and Quarts.

TREACHER & Co.
BOMBAY, POONA, KAMPTEE, KIRKEE, AHMEDNUGGUR, AND KOTREE.

FOR SALE.

TO be had at the Godowns of the undersigned:—

Artichokes	Rs.	2	0 per Tin.
Do. à la Barigoule	„	2	8 „
Asparagus	„	2	0 „
Black Fruit	„	2	12 „
Do. with Truffles	„	3	6 „
Haricots Verts	„	1	8 „
Julienne Soup	„	2	4 „
Do. Do.	„	1	6 „ Tin.
Pates Foies Truffled	„	4	4 „
Do. Snipes	„	3	4 „
Do. Larks	„	3	4 „
Do. Teal	„	3	4 „
Do. Hare	„	3	4 „
Do. Fowl	„	3	4 „
Green Peas	„	1	8 per Tin.
Sausages	„	2	4 „
Do. with Truffles	„	3	8 „
Truffles	„	9	0 „
Harri ots Fingelotes	„	1	8 „
Salmon in Oil	„	2	8 „

ALBERT VINAY.
5, Forbes Street, Bombay.

FOUND.

ONE LARGE WOODEN BEAM, measuring about 30 to 40 feet in length, floating by the Ship's side; whoever shall apply for the same with proper Mark to Captain KNIGHT on board the Ship *Sir J. Mandeville* within three days from this date, shall be delivered on paying the expenses.
Bombay, 22nd May 1862.

CAUTION.

THE UNDERMENTIONED BANK OF BOMBAY NOTES having been stolen from the undersigned, the Public are cautioned against receiving the same; and any one who will give such information as may lead to their recovery will be handsomely rewarded. Rupees 100 each, Nos. 20449, 08020, 11162, 17972, 09972, 23660, 07651.
J. D'LANGE,
Commander *Euxeveil Merchant.*

NOTICE.

TRAVELLING BETWEEN SHOLAPOOR AND HYDERABAD DECCAN OR SECUNDERABAD.

MAHOMED ALLY JAMADAR & SONS beg most respectfully to inform the Public, that they have established a Bullock Train from Sholapore to Hyderabad Deccan or Secunderabad, for the conveyance of Passengers, Luggage, and Merchants' Goods from 1st May 1862, and request the patronage of the Public.

The rates are as follows:—

For 1st Class Conveyance Shigram ..... Rs. 50 each.
For 2nd Class Conveyance Country Carts... „ 25 each.
For 3rd Class Luggage Carts..... „ 20 each.

For Luggage or Goods less than a cart load a charge of Rs. 1-8-0 per Bengal Maund will be made.

The Passengers will be conveyed to Hyderabad or Secunderabad within four days.

Luggage and Goods will reach these places after eight days.

For further particulars apply at the Transit Office, near Railway Station at Sholapoor, and to Bombay to SUCCARAM DAWNOW, Proprietor's Agent in Hummaul Gullee, without the Fort.
MAHOMED ALLY JAMADAR & SONS.

NOTICE.

DR. J. N. McDOUGALL, Surgeon, has commenced practice and can be consulted on any branch of his profession after eleven o'clock A. M.
Forbes Street, Fort. (Adjoining the premises occupied by Messrs. PEEL, CASELLE & Co.)

VACANCIES.

AT No. 8, FORBES STREET, FORT, for RESPECTABLE BOARDERS.
Dinner and Morning Papers on the Table.
8, Forbes Street. THOS. GAYNOR.

Cotton, Coffee, and other Valuable Country Produce.

CAPITALISTS desirous of investing safely and profitably in the production of such staples of commerce, may obtain full information on the subject by applying in writing or *properia personis* to "A. B.," at the *Bombay Gazette* Office.

FOR SALE.

THE Property of H. COURTLAND, Esq., proceeding to England.
A very fine Grey Arab Horse..... 14 2.
A very good Bay Arab ..... „ 6.
A Chesnut Gallowa y..... „ 14 1.
A Roan Arab Pony (very staid.)
A quite new Dog Cart, Brass Mounted Harness and Bay Arab, very fine action. Apply to
NOWROJEE NESSERWANJ

COMMERCIAL.

BOMBAY DAILY BILL, SHARE, STOCK, AND FREIGHT LIST.

BOMBAY GAZETTE OFFICE,
Friday, 23rd May 1862.

EXCHANGE.

On what Place	Terms.	Rates.
London (Credits)	6 months' sight	2s. 05/16 d. to 2d.
Do. Documents	Do. do.	2s. 07/16 1. to ½
Do. Bank Rates	Do. do.	2s. 03/16d. to 2d.
Calcutta	Sight	¼ Prem.
Madras	30 days' sight	100½
China	60 do. do.	Rs. 216 per $100.

SHARES.

Names.	Paid up.	Last Half-yearly Dividend.	Rates.
	Rs.		
Bombay Bank	1,000	5 p. cent.	71 Prm. ex Div.
Madras Bank	1,000	2½ do.	33½
Agra Bank	500	7 do.	84 do.
Oriental Bank Corporation	250	8 do.	100 per cent.
Commercial Bank	500	3 do.	12½ do.
Mercantile Bank	250	5 do.	36 do.
Central Bank of W. India	150	2½ do.	1½ Prem.
Great Indian Peninsula Railway Company, Consolidated Shares	218.3.9	2½ do.	Rs. 4 Dis.
Do. New Shares	87.4.4	2½ do.	Rs. 5 do.
Bombay, Baroda, and Central India Railway	1,000	2½ do.	Nomi. [sh. Div.
Hydraulic Press Company	3,000	350 p. sh.	Rs. 250 Dis. p.
Apollo Press Company	11,000	1,650 p. sh.	Rs. 20,500 p.sh.
Colaba Press Company	2,700	13 do.	Rs. 5,500 do.=
Colaba Land Company	10,000	100 p. sh.	Rs. 11,500 do.
Elphinstone Land Company	5,100	200 p. sh.	Rs. 4,300 do.
Bombay Steam Navigation Company	500	32 do.	Rs. 375 dis.
Spinning and Weaving Co.	5,000	1,000 do.	Rs. 500 dis.
Oriental Weaving and Spinning Company	2,500	[p. ann. 450 p. sh.	Rs. 100 dis.
Do. New Shares	625	.....	Rs. 50 do.
Do. New Shares	625	.....	Rs. 50 do.
Victoria Spinning Co.	5,000	.....	Nominal.
Royal Spinning and Weaving Company	1500	.....	Rs. 500 Dis.
Great Eastern Spinning and Weaving Company	400	.....	Rs. 500 do.
Manockjee Pitti's Spinning and Weaving Co.	550	.....	Rs. 150 do.
Throstle Mill Company	4,000	.....	300 Dis.
Bombay United Spinning Company	4,500	.....	Nominal.

GOVERNMENT SECURITIES.

Four Per Cent. Transfer Loan		Nominal.
" Loan 1835-36		} 95
" Loan 1842-43		
" Loan 1854-55		J
New Five Per Cent. Loan		106½
Five and a Half Per Cent. Loan		113½

PRICES OF BULLION, &c.

Sovereigns, each	Rs. 10-6
Bank of England Notes	Nominal.
Spanish Dollars	Rs. 209 Nominal
Carolus	" 250 do.
Mexican Dollars	" 237 do.
German Crowns	" 213½ do.
Five Franc Pieces	" 205
Bar Silver	" 196-5/16
Gold Leaf	" 16-5

FREIGHTS.

To Liverpool (Cotton) ready	£2	5s.	0d. to	£2 15s. 0d.
" (Seeds)	£1	10s.	0d. to	£1 15s. 0d.
To London (Cotton) ready	£2	5s.	0d. to	£2 17s. 6d.
" (Seeds)	£2	5s.	0d. to	£2 7s. 6d.
To China	No enquiry.			
To Clyde	Do.			

PRICES CURRENT (May 22nd, 1862.)

	Per candy.
COTTON at Colaba:	
New Broach, ready	Rs. 245 to 250
New Dholleras, and Bloomingpeer	" 244 to 248
New Oomrawuttee	" 225 to 226
New Comptas	" 235 to 236
New Dharwar Sawzinned	" 300 to 302
New Surtee, and Nuggur	" 216 to 218
New Veravul	" 225 to 226
Khandeish	" 210 to 215
New Potatchee	" 227 to 228
New Acotee	" 287 to 288
New Manglore	" 227 to 228
OPIUM—Malwa, lb. 1.605 to 1.610	
SEED—Linseed, Candeish...s rs.	6-1 to 6-2 per cwt.
Rapeseed, Guzerat	" 6-14 to 7
Gingelly mixed (Black and White)	32 to 33 nominal.
Nigger (Nominal)	" 35 to 37
	" 37 to 38

BANKS.

CHARTERED BANK OF INDIA, AUSTRALIA, AND CHINA.

INCORPORATED BY ROYAL CHARTER.

Head Office—No. 20, Threadneedle St., London.
Paid up Capital—£644,000.
London Bankers. { The Bank of England. The City Bank.
Branches and Agencies at
Bombay, Calcutta, Singapore, Hongkong, and Shanghai.

BOMBAY AGENCY.

EXCHANGE.

THE Bank's Agency in Bombay grants Bills of Exchange on THE CITY BANK, London, at the following rates, viz :—

6 months' sight (not under £50) at 2s. 0d. per Rupee.
4 Do. ..... at 1s. 11¾d. "
3 Do. ..... at 1s. 11¾d. "
2 Do. ..... at 1s. 11¾d. "
On demand (Head Office) ..... at 1s. 11¾d. "

DEPOSITS.

Interest is allowed on CURRENT ACCOUNTS at 2 per cent. per annum, on the daily balances, and on Fixed Deposits, as follows :—

Repayable in one sum, at 3 months' notice, 4 per cent.
Do. 6 do. 5 "
Do. 12 do. 6 "

No Interest allowed on Current Account Balances under Rs. 1,000 nor on Deposits above Rs. 50,000, unless by special arrangement.

REMITTANCE.

The Bank's Agency undertakes to realise Drafts or Hoondies on the Presidency without charge, for remittance to Europe in the Bank's Bills on the City Bank, London.

All Drafts, or Hoondies, forwarded for realisation, to be made payable to the Chartered Bank of India, Australia, and China or order.

COMMISSION.

On the sale or purchase of Government Paper, Bank Stock and other Securities ¼ per cent. on the amount realised or invested.

The Bank receives Government and other Securities for safe custody, free of charge, the Interest or Dividends thereon being credited to account, or remitted home in the Bank's Bills.

On Interest or Dividends, or proceeds of Securities by sale, ¼ per cent. if the remittance be paid in India, if remitted home by the Bank, ½ a charge.

On delivering up of Securities, deposited for safe custody, ¼ per cent.

Office hours 10 A. M. to 4 P. M.; Saturdays 10 A. M. to 1 P. M.

ANTHONY MORRISON,
May 6th, 1862. Agent.

THE AGRA AND UNITED SERVICE BANK, LIMITED.

ESTABLISHED IN INDIA IN 1833.
Incorporated by Royal Charter

HEAD OFFICE..... LONDON.
BRANCHES AT CALCUTTA, BOMBAY, MADRAS, AGRA, LAHORE, KURRACHEE, UMRITSUR, SHANGHAI, HONG-KONG and EDINBURGH.
SUBSCRIBED CAPITAL, £2,000,000 (TWO MILLIONS STERLING.)
PAID-UP CAPITAL, £1,000,000 (ONE MILLION STERLING.)
RESERVED FUND, £200,000 (TWENTY LAKS OF RUPEES.)

THE BOMBAY MANAGER of the AGRA AND U. S. BANK, LIMITED, is authorised to draw on the undermentioned establishments :—

THE LONDON & WESTMINSTER BANK.
THE ROYAL BANK OF SCOTLAND (and Branches).
THE NATIONAL BANK OF SCOTLAND (and Branches).
THE NATIONAL BANK (IRELAND) (and Branches.)

THE BOMBAY BRANCH, makes advances on the pledge and deposit of Government Paper, and Loans are granted to Officers in the services on approved Security, and to Regiments for Regimental purposes.

The Bank issues Circular Notes negotiable in Egypt and the Continent of Europe. The following are the current rates of Exchange :—

On London at 6 months' sight	2s.	0d.
" 4 months' sight	1s.	11¾d.
" 3 months' sight	1s.	11¾d.
" 2 months' sight	1s.	11¾d.
" 1 month's sight	1s.	11¾d.
On demand		
On Scotland do.	1s.	11¾d.
On Ireland do.		
On Paris, at 8 days' sight	s.	11¾d.

The London General Manager will generally, if desired, be prepared to discount the Bank's Bills at the current rate of the day.

The Bank purchases Bills and grants Drafts payable at Calcutta, Agra, Madras, Lahore, Kurrachee, Umritsur, Hong-Kong, and Shanghai.

INTEREST ALLOWED.

1. On Floating, or Current Deposits, payable on demand of not less than Rs. 1,000 or more than Rs. 50,000 2 per cent. per annum.

2. On Fixed Deposits at 3 months' notice, 3 per cent. per annum.

3. On Fixed Deposits at 6 months' notice, 4 per cent. per annum.

4. On Fixed Deposits at 12 months' notice, 5 per cent. per annum.

Fixed Deposits may generally be availed of for the Bank's Bills on London without notice.

Notice of withdrawal can be given at the time of depositing the money, or at any time thereafter.

Interest is credited to Deposit accounts half-yearly.

No Interest allowed on Current Account Balances under Rs. 1,000 or over Rs. 50,000, unless by special agreement.

The Funds of all public bodies connected with the Services and of such other Societies as the Directors may consider eligible for the same privilege, will be received by the Bank at its highest rate of interest for the time being, subject to modified conditions.

The Bank reserves to itself the right of paying off all interest Deposits, and of modifying the terms thereof, on giving one month's notice.

Parties making remittances to the Banks should specify distinctly the Account or Accounts to which the same are to be credited. *Accuracy in this respect is particularly desirable.*

The Bank takes charge of Government Securities, Shares in Banks and other Companies without charge, and realizes the Interest and Dividends for which a charge will be made of ¼ per cent.

On returning Government Paper or other Securities out of safe custody, a charge will be made of ¼ per cent.

On the purchase or sale of Government Securities and Bank or other Stocks, ¼ per cent.

To obviate disappointment to parties at a distance purchasing the Bank's Bills on England, which might reach them too late for despatch by the first Mail, it is hereby notified that the Bank will, whenever so requested, transmit the first of Exchange direct, on being furnished with the correct address of the party at Home to whom the Bills are to be sent.

All Drafts or Hoondies should be made payable to the Manager of the Agra & U. S. Bank, Limited, or order, and the letters enclosing them should state distinctly the name of the person to whom the Remittance is to be made (*if to a Lady, her Christian name or names in full,*) and the sight at which the Bills are to be drawn.

Notice.—The Bank will obtain registry of Promissory Notes, on the Treasuries of Calcutta and Madras, will be received for realisation in certain cases of Exchange, or for realization in India, at the Head Office of the Bank in London, where constituents can also deposit their securities for safe custody.

Parties are requested to address the "*The Manager of the Agra and United Service Bank, Limited, Bombay,*" and to make all orders or Hoondies payable to him.

A Branch of the Bank has been lately established at Kurrachee (Mr. W. Barr, Manager) for the transaction of business in all its Branches.

JOHN CARONO,
Bombay, 20th May 1862. Manager.

CENTRAL BANK OF WESTERN INDIA.

INTEREST ALLOWED.

ON Current Deposit Accounts above Rs. 1,000, and not exceeding Rs. 50,000, repayable on demand, at 2 per cent. per annum.

On Deposits for 3 months certain 3 ordinary per annum.
Do. " 6 " " 5 " "
Do. " 12 " " 6 " "

EXCHANGE.

Bills on London, at 6 months' sight			2s.	per Rupee.
Ditto	at 4	ditto	1s. 11¾d.	do.
Ditto	at 3	ditto	1s. 11¾d.	do.
Ditto	at 2	ditto	1s. 11¾d.	do.
Ditto	at 1	ditto	1s. 11¾d.	do.
Ditto	sight	ditto	1s. 11¾d.	do.

Drafts at 6 months' sight are not granted for less than £50, and amounts under £20 are only drawn for payable on demand.

COMMISSION.

On the sale or purchase of Government and other Securities ¼ per cent. on the amount realised or invested.

The Bank receives Government and other Securities for safe custody, free of charge, the Interest or Dividends thereon being credited to account or remitted home in the Bank's Bills, also without charge.

On Interest, or Dividends, or on proceeds of Securities by Sale, ¼ per cent. commission charged, if the amounts be paid in India, if remitted home by the Bank, no commission charged.

On returning Securities out of safe custody ¼ per cent. Commission.

Hours of business.....10 A. M. to 4 P. M.
Saturdays.....10 A. M. to 1 P. M.

EDWIN REYCOCK,
Bombay, 6th May 1862. Manager.

CHARTERED MERCANTILE BANK OF INDIA, LONDON, AND CHINA.

EXCHANGE.

THE Bank grants Drafts on London, and on Scotland and Ireland, also Circular Notes negotiable in Egypt, Syria, and the principal Towns of Europe, at the following current rates of Exchange :—

On London, at 6 months' sight	2s.	0d.	per Rupee.
" 4 do.	1s.	11¾d.	"
" 3 do.	1s.	11¾d.	"
" 2 do.	1s.	11¾d.	"
" 1 do.	1s.	11¾d.	"
On demand	1s.	11¾d.	"
On Scotland do.	1s.	11¾d.	"
On Ireland do.	1s.	11¾d.	"

Circular Notes for the use of Travellers in the Continent and to Europe, 1s. 11¾d.
Overland, at 1 day's sight

Drafts at 8 months' sight are not granted for less than £50 and amounts under £20 are only drawn for payable on demand.

The Bank also purchases Bills and grants Drafts payable in Calcutta, Madras, Ceylon, Hongkong, Canton, Shanghai, Singapore, Penang, and Mauritius.

Bills collected at any of the above places at an uniform charge including postages, of one per cent.

INTEREST ALLOWED.

On Current Accounts..... 2 per cent.
On Deposits payable on demand, subject to a commission of ¼ per cent. on amounts withdrawn 4 "
Deposits for 3 months ..... 4 "
Do. do. 6 do. ..... 5 "
Do. do. 12 do. ..... 6 "

No interest allowed on Current Account Balances under Rs. 1,000 on Deposits over Rs. 50,000, unless by special agreement.

No cheques paid or cash received under Rs. 20.

COMMISSION.

The Bank takes charge of Government securities, Shares in Banks and other Companies, without charge, and realizes Interest and Dividends thereon on the following terms :

If to be remitted in the Bank's Drafts, without charge.

If to be paid in India, a Commission will be charged of ¼ per cent.

On returning Government Paper, or Share Certificates out of safe custody, or when sold, on paying the proceeds of such sale in India, a commission will be charged of ¼ per cent. But if proceeds are remitted on the Bank's Drafts, without charge.

Commission charged on purchase and sale of Government Securities and Shares ¼ per cent.

R. D. PEEBLES,
Bombay, 1st May 1862. Acting Agent.

ORIENTAL BANK CORPORATION.

BOMBAY AGENCY.

EXCHANGE.

THE CORPORATION grant Drafts on London on Demand, and at from one day to six months' sight, and Drafts on Scotland and Ireland on demand; also Circular Notes negotiable in Egypt, Syria, the Continent of Europe, New York, the West Indies, Australia, New Zealand, and the Cape of Good Hope.

The Current rates of Exchange are :

On London at 6 months' sight	2s.	0d.	per Rupee.
" 4 do.	1s.	11¾d.	do.
" 3 do.	1s.	11¾d.	do.
" 2 do.	1s.	11¾d.	do.
" 1 do.	1s.	11¾d.	do.
" on demand			
On Scotland do.	1s.	11¾d.	do.
On Ireland do.			
On Paris, at 8 days' sight	1s.	11¾d.	do.
Circular Notes payable throughout Europe	1s.	11¾d.	do.

No Drafts at six months' sight are granted for sums under £50. Sums under £20 are only drawn for on Demand.

Drafts are also granted on Calcutta, Madras, Ceylon, Hongkong, Singapore, Mauritius, Melbourne, and Sydney.

The Corporation purchase or collect Bills payable in Europe or in Calcutta, Madras, Ceylon, Hongkong, Singapore, Mauritius, Melbourne, and Sydney.

DEPOSITS.

The Corporation receive Deposits on the following terms :—

Repayable on demand, in sums of Rs. 100 and upwards ..... 2 per ct. per annum.
Do. in one sum, at 3 months' notice ..... 3 " "
Do. do. 6 do. ..... 4 " "
Do. do. 12 do. ..... 5 " "

No interest allowed on Deposits under Rs. 1,000, nor on deposits over Rs. 50,000, *unless by special arrangement.*

REMITTANCE.

The Corporation undertake to remit money to Europe by each Overland Mail, free of charge.

Parties are requested to make all Orders or Hoondies payable to "*The Oriental Bank Corporation or Order,*" and to state distinctly the name and address of the person to whom the Remittance is to be made, (*if to a Lady, her Christian name or names in full,*) and the sight at which the Bills are to be drawn.

COMMISSION.

The rate of Commission charged by this Agency on the purchase or sale of Government Securities negotiable in Bombay, is ¼ per cent. on the amount invested or realised, and on the collection of Bills, one per cent. and Postage.

The Corporation take charge of Government Paper, Shares in the Bank of Bombay, and other local Stocks, free of all charges, and will draw Interests and Dividends on the same as they fall due, on the following terms :—

If to be remitted through the Corporation .....Without charge.
If to be paid in India, a Commission will be charged of ..... ¼ per cent.
On returning Government Paper out of safe custody ..... ¼ per cent.

Hours of business..... 10 to 4 o'clock.
Saturday ..... 10 to 1 do.

KURRACHEE SUB-AGENCY.

Messrs. Finlay and Co. will grant Drafts on the Corporation and negotiate Bills payable in London and Bombay.

Bombay, 1st May 1862.

SHIPPING.

BOMBAY.

Arrivals.

DATE.	SHIPS.	COMMANDERS.	FROM
May 21	Nadir Shah	Nacoda	Zanzibar 21 April.
22	Victory	Stephens	Camparone 4 May.
	Maharaz (s)	Kidder	Surat 21 May.
	Commodore Perry	Williams	Melbourne
	Berenice (s)	Holt	Kurrachee 19 May

Departures.

DATE.	SHIPS.	COMMANDERS.	TO
May 22	Carne (s)	VanWallen	Surat.
	Manchester (s)	McDonald	Surat.

PASSENGERS ARRIVED.

Per Steamer *Maharaz*, from Surat.—Lieut. Colonel Sealy; Mr. Watters; Mr. F. Topham; Mr. Ducat; Mr. A. M. Kemp; and 111 natives.

Per Ship *Commodore Perry*, from Melbourne.—Mrs. Williams and 2 children.

PASSENGERS SAILED.

Per Steamer *Sir J. R. Carnac*, to Surat.—52 natives.
Per Steamer *Manchester*, to Surat.—66 natives.

Port Clearance.

The following vessels obtained their port clearances yesterday :—

Ship *Tiger*, W. Robinson, bound to Liverpool.
Ship *Queen Glendower*, J. Robertson, bound to London.
Ship *Shantung*, R. Webster, bound to Singapore.
Ship *Rory O'More*, S. Harding, bound to Singapore.
Ship *British Lion*, J. Laybold, bound to Liverpool.
Ship *Granada*, J. Miller, bound to Liverpool.

Commenced Loading.

The following vessels began to load yesterday :—
P. and O. Co.'s steamer *Emeu*, for China, &c.
Ship *Victoria*, for Falmouth.
B. S. N. Co.'s steamer *Tiber*, for Kurrachee.

DAILY EXPORTS.

BOMBAY, THURSDAY, 22ND MAY 1862.

For London.

Steamer *Malta*.—1 case Bombay Work Boxes, Framjee Nusserwanjee.

Moreyshire.—3 cases Sundries, Leckie and Co.; 1,000 bales Cotton, 3,500 cwt., W. Nicol and Co.

Mary Shepherd.—Loose Sapan Wood, 400 cwt., J. C. Forman.

Burlington.—510 bundles Sursee Seed, 255 cwt., Nathabhoy Amerchund; 65 packages Coffee, 84½ cwt., Ebhram Ramjee; 150 bags Cuscus Seed, 187½ cwt., Vakutchund Javarehand.

Countess of Yarborough.—100 casks Fish Oil, 422½ cwt., Maneck Pandoorung.

For Liverpool.

Tivolie.—200 bales Cotton, 650 cwt., G. Adum and Co.

Morning Star.—121 bales Cotton, 42½ cwt., Rutteegur Dowlutgur; 60 bales Cotton, 195 cwt., Hoorjee Jehangir; 500 bundles Linseed, 250 cwt., Malsee Sewjee.

Jacob A. Westervelt.—50 bales Cotton, 175 cwt., Nursy Kessowjee.

Albion.—300 bales Cotton, 1,050 cwt., Rattigur Dowlutgur; 200 bales Cotton, 700 cwt., Ram Crustna Sobhag.

Tornado,—300 bags Country Galls, 875 cwt., Khimjee Visram; 502 bundles Sursee Seed, 251 cwt., Valjee Mooljee; 350 bundles Sursee Seed, 175 cwt., Mowjee Bhimjee.

W. Chandler.—600 bales Cotton, 2,100 cwt., Cornforth and Co.; 51 bales Wool, 153 cwt., Ramkrusta Souzpa and Co.; 100 bales Galls, 125 cwt., Dharsee Bhimjee.

Edith, Byrne.—500 bales Cotton, 1,400 cwt., F. Phillip; 350 bales Cotton, 1,225 cwt., Pestomjee Framjee; 500 bundles Mustard Seed, 250 cwt., Ruttonoy Ludha.

Royal Saxon.—600 bags Linseed, 900 cwt., Dinshaw Manockjee.

Jessamine.—500 bundles Linseed 250 cwt., Pragjee Manekjee; 45 bales Cotton, 157½ cwt., Meerchund Roopchund; 150 bales Cotton, 525 cwt., S. Pinto and Co.; 150 bales Cotton, 525 cwt., D. H. Cama and Co.; 70 bales Cotton, 245 cwt., Jenayekbhut Mongishbhut; 113 bales Cotton, 395½ cwt., Muthoordas Vusonjee; 10 bales Cotton, 35 cwt., Byramjee and Co.

Morning Light.—100 bales Cotton, 350 cwt., A. Burstall and Co.

Sir Charles Napier.—150 bales Cotton, 525 cwt., 27 bales Wool, 81 cwt., Toolsedas Waljee; 25 bales Wool, 75 cwt., 300 bales Cotton, 1050 cwt., Gangjee Canjee; 50 bales Wool, 150 cwt., Ruttonjee Nusserwanjee.

Glenalva.—90 bales Wool, 315 cwt., Jaitha Jairaz.

Glengardown.—500 bales Cotton, 1750 cwt., D. Byramjee.

Ann Buckle.—300 bales Cotton, 1050 cwt., D. Byramjee.

Swithamley.—200 bales Cotton, 700 cwt., A Belle and Co., 27 bales Cotton, 94 cwt., Rawagur Coovergur; 100 bales Cotton, 350 cwt., Brown, Clough and Co.

Rising Sun.—150 bales Cotton, 525 cwt., S. Pinto and Co.

Berijo.—60 bales Cotton, 560 cwt., Lilladher Vusonjee; 60 bales Cotton 210 cwt., Mooljee Ramjee; 125 bales Cotton, 437½ cwt., Vussonjee Jewraz.

John Mandaville.—500 bales Cotton, 1750 cwt., Rustomjee Jamsetjee Jejeebhoy and Co.

Meteor.—50 bales Wool, 150 cwt., Hubib Ebhram; 73 bales Cotton, 255½ cwt., Mooljee Ramjee.

Themis.—700 bales Cotton, 2550 cwt., John Clover and Co.

Pericles.—360 bales Cotton, 1260 cwt., A Belle and Co.

Chevelier.—250 bales Cotton, 875 cwt., D. Byramjee; 150 bales Cotton, 525 cwt., Muncherjee Dadabhoy; 125 bales Cotton, 437½ cwt., S. and N. Naulabhoy and Co.

For Hull.

Tenian.—1,000 bags Linseed, 1,750 cwt., S. Burstall and Co.

For Havre.

Pescatore.—40 bags Pepper, 61½ cwt., 14 bags Coffee, 17½ cwt., J. Sigg and Co.; 1 case Private Effects, Ewart Latham and Co.

For New York.

Mogul.—200 bundles Linseed, 100 cwt., Lyon Brothers and Co.

For Falmouth.

Victoria.—260 bales Cotton, 876 cwt., C. Furdonjee and Co.; 500 bales Cotton, 1,750 cwt., W. Nicol and Co.

For Marseilles.

Steamer *Malta*.—1 box True Pearls, Culiandass Kirparam.

For Suez.

Steamer *Malta*.—2 bundles Silk, 223 lbs., Robin David.

For Southampton.

Steamer *Malta*.—1 case Cashmere Shawls, 25 pieces, Shaik Jumatoodin Shaik Husmoodin; 1 case Cashmere Shawls, 20 pieces, Mahomed Hoton Ahmedally; 4 cases Cashmere Shawls, 48 pieces, Azeezoola Moodeshaw.

For Hongkong.

Steamer *Armenian*.—1 bundle Coffee, 70 lbs., David Sassoon and Co.; 25 chests M. Opium, 140 lbs each, Cassumbhoy Nathabhoy; 44 chests M. Opium, 140 lbs. each, David Sassoon and Co.; 6 chests M. Opium, 140 lbs. each, Hajee Adamjee Hajee Woosman; 13 chests M. Opium, 140 lbs. each, Curse jee Bomonjee; 25 chests M. Opium, 140 lbs. each, Gooljee Sungany; 10 chests M. Opium, 140 lbs. each, Culeoram Hurnundroy; 5 chests M. Opium, 140 lbs. each, Juvaremul Ramjeedass; 27 chests M. Opium, 140 lbs. each, C. N. Cama and Co.; 19 chests M. Opium, 140 lbs. each, Juraz Fazul and Co.; 1 box Real Pearls, Hajee Essac Allias; 24 chests M. Opium, 140 lbs. each, Ludhabhoy Nensy and Co.; 15 chests M. Opium, 140 lbs. each, Ruttonjee Framjee Vacha and Co.; 10 chests M. Opium, 140 lbs. each, Lalljee Soomar.

Steamer *Emeu*.—5 chests M. Opium, 140 lbs. each, Hajee Abdoola Noormahomed; 7 chests M. Opium, 140 lbs. each, Lalljee Soomar.

For Singapore.

Steamer *Armenian*.—5 packages Sulphate of Copper 9½ cwt., Heerjee Jumail.

Rory O'More.—28 bales E. P. Goods, 940 cwt., Ruttonjee Eduljee

For Calcutta.

Steamer *Emeu*.—1 box Cardamoms, 2½ cwt., Rambux Jamnadass; 3 boxes Sundries, Ewart Latham and Co.

Prince of Wales.—51 packages Sundries, Rahtmbhoy Rajpall.

Joyne.—118 packages Coppra, 200 cwt., Hajee Jacob Hajee Joosub; 300 packages Coppra, 500 cwt., Hajee Moosa Joosub.

STATIONS OF H. M.'s INDIAN NAVY

459	Ajdaha, 20 (dog-ship), Frashard	... Bombay.
800	Assaye, 10 (paddle), Adams	... England.
204	Assyria, 6 (paddle), Forster	... Out of Commission.
946	Auckland, 6 (paddle), Drought	... Bombay.
	Augusta, 6 (schooner)	... Bombay.
664	Berenice, 2 (paddle), Holt	... Bombay.
499	Chenab, 2 (paddle), Walton	... River Indus.
420	Clive, 14 (sloop), Lloyd	... Bombay.
300	Clyde, 3 (screw gun-boat), Mitchison	Bombay.
204	Comet, 2 (p gun-boat), Collingwood	River Euphrates
182	Constance, 3 (schooner), Cookson	... Aden.
1026	Coromandel (screw), Best	... Andaman Islands
205	Cursetjee, (tat) Shaw	... River Indus.
1022	Dalhousie, (screw), Hopkins	... Suez.
867	Elphinstone, 12 (sloop), Rutledge	... Persian Gulf.
	90 Emily, 2 (schooner), Evans	... Madras.
274	Ethersey, (flat), McLaren	... River Indus.
225	Euphrates, (survey ship), Wilkinson	... Out of Commission.
495	Falkland, 12 (corvette), Fraser	... Bombay.
1450	Feroz, 13 (paddle), Tronson	... Bombay.
610	Frere, 2 (paddle), Marsh	... River Indus.
213	Goolnar, (paddle yacht), Nicolls	... Bombay.
90	Georgiana, J. B. Bowsher, 2 (tender)	Persian Gulf.
610	Havelock, 2 (paddle), Davies	... River Indus.
900	Hugh Rose, (gun-boat) Wood	... Persian Gulf.
	Hornet, Dayman, (S. Sloop)	... Bombay.
522	Indus, 2 (paddle), Tickle	... Neale.
499	Jhelum, 2 (paddle), Pack	... River Indus.
151	Kestrel, (tug)	... Gunnery Ks., Cachee.
	Ketree, (tat), O'Brien	... River Indus.
709	Lady Canning, 2 (paddle), James	... Adamas Islands
1027	Lord Clyde, (paddle), Wiseton	... Bombay.
157	Mahi, 3 (schooner), Gardiner	... Aden.
167	Marie, (schooner)	... Bombay.
445	Napier, 2 (paddle), Stevenson	... River Indus.
99	Neredda, (schooner)	... Karrachee.
209	Nimrod, 2 (paddle), Linton	... River Indus.
610	Outram, (paddle), Neal	... River Indus.
233	Planet, 1 (paddle), Fletcher	... River Indus.
140	Postel, (screw) White	... Bombay.
1246	Prince Arthur, (screw), Walker	... Bombay.
800	Punjaub, 10, Foulerton	... England.
206	Raven, (tat), Ridge & Williamson	... River Indus.
335	Satellite, 1 (paddle), Harrison	... River Indus.
360	Semiramis, 8 (paddle), Worsley	... Bombay.
610	Sir Henry Lawrence, 2 (paddle), Jones	River Indus.
90	Snake, 1 (paddle), Rogers	... Bombay Harbour.
258	Tigris, 5 (brigantine), Dyer	... Persian Gulf
703	Victoria, 4 (paddle), Chitty	... Aden.
1098	Zenobia, 2 (paddle), Orattenden	... Aden.

VESSELS IN BOMBAY HARBOUR

[o.l. signifies "commenced loading."]

FOR LONDON.

676	Burlington, Howes—W. Nicol & Co.	(c. l. May. 10)	
393	Countess of Yarborough—W. Nicol & Co.	(c. l. May 29)	
1488	Earl of Balcarres, Hemington & Co.	(c. l. March 1)	
1310	Istamboul, Deuchar—Jehanchir N. Wadia	(c. l. May 10)	
905	Mary Shepherd—Martin, Young & Co.	(c. l. May 1)	
788	Moreyatte, (screw)—Locke & Co.	(c. l. April 15)	
989	Ocean Queen, Robinson—Remington & Co.	(c. l. May 25)	
1233	War Spirit, Lakes—S. Burstall & Co.	(c. l. Mar. 24)	

FOR LIVERPOOL.

1162	Africa, Bowie,—Tanner & Co.	(c. l. March 11)
1168	Ajmeer, Asplet—Lawrence & Co.	
1069	Albion, Thompson, S. Burstall & Co.	(c. l. April 22)
1079	Alma, Brough—Ewart Latham & Co.	(c. l. April 13)
1413	Amarica, Finlay—Campbell & Co.	(c. l. April 1)
963	Ann Buckle—W. & A. Graham & Co.	(c. l. May 20)
1038	Arabian Marshall—Lawrence & Co.	(c. l. May 20)
1257	Argonaut, Wills—Ritchie Stuart & Co.	(c. l. April 17)
1391	Bosphorus, (s)—Killick, Nixon & Co.	(c. l. Mar. 26)
1493	Broughton Hall, Rennie—Coupland & Co.	(c. l. April 22)
1152	British Lion, J. Laybold—Coupland & Co.	(c. l. Mar. 29)
639	Barbara, Rice—Rennie, Scovell & Co.	(c. l. April 23)
2153	Bates Family, Hogg—Edward Bates & Co.	(c. l. May 16)
680	Campbell, Meikle—Killick, Nixon & Co.	
244	Camperdown, Houston—Rennie, Scovell & Co.	(c. l. May 19)
1049	Chance, Martin—W. & A. Graham & Co.	(c. l. Mar. 6)
885	Chevalier, Perkins—Merwanjee Nuserwanjee	(c. l. Apr 28)
1046	Childwickbury, Faithfull—Martin Young & Co.	
1333	Crescent, Irwin—Rennie, Scovell & Co.	(c. l. April 7)
858	City of Agra, Ewing—Coupland & Co.	(c. l. April 30)
848	Dalkeith, Pincker—Ritchie, Steuart & Co.	(c. l. May 6)
1153	Dirigo, Brown—Rennie, Scovell & Co.	(c. l. April 12)
666	Douglas Castle—J. P. Cornforth & Co.	(c. l. May 17)
1106	Electric, Underwood—Lawrence & Co.	(c. l. April 22)
743	Edith Byrne, Anderson—Lawrence & Co.	(c. l. May 15)
617	Esparanto, Gwyther—E. Bates & Co.	
1139	Floating Light, Starkie—Rennie Scovell & Co.	
1171	General Simpson, Graham, Coupland & Co.	(c. l. April 14)
1090	Grace Darling, Bearse—M. N. Bhownugria	(c. l. April 7)
702	Granada, Miller—Steam Ship Co.	(c. l. April 5)
957	Glenalva, Muir—W. Nicol Co.	(c. l. April 30)
418	Jacob A. Westervelt, Anderson—W. Nicol & Co.	
1710	John Malhiat, Grant—W. & A. Graham & Co.	(c. l. Apr. 21)
1596	John Linn, Kavanagh—Lawrence & Co.	(c. l. May 19)
894	Joshua, W. Bartlle—Coupland & Co.	
1210	Lavant, Fenn—Ewart Latham & Co.	(c. l. May 19)
894	Lyra, Cheever—B. Gurneejee & Co.	(c. l. April 25)
676	Matilda Atheling, Power—S. Tyebjee & Co.	(c. l. April 26)
1831	Meteor, Porter—Rennie, Scovell & Co.	(c. l. April 1)
1283	Morning Star, C. Mathews—Coupland & Co.	(c. l. April 7)
2377	Morning Light, Gillies—S. S. Burstall & Co.	(c. l. May 12)
1194	Monica, Will—Ritchie, Steuart & Co.	(c. l. May 5.)
938	Nell Gwyn, Clark—S. Burstall & Co.	(c. l. May. 10)
1238	Nymfa, Brown—Rennie, Scovell & Co.	(c. l. March 12)
853	Northern Bride, Browne—Remington & Co.	(c. l. Mar. 10)
991	Pericles—W. and A. Graham & Co.	(c. l. Apr. 22)
1044	Queen of India, McGarry—E. Latham & Co.	(c. l. Apr. 22)
824	Rising Sun.—M. N. Bhownugria	(c. l. May 7)
1109	Royal Saxon, Brown—Dirom Hunter & Co.	(c. l. May 20)
533	South Carolina, Shapcott—Coupland & Co.	(c. l. Mar. 26)
1235	Star of the South, Reimer—W. Nicol & Co.	(c. l. April 28)
1160	Sir Charles Napier, Bell—B. & A. Horm

had supplied its wants by avowed taxation; and in that case the transaction, and its evils, would have ended with the emergency"—as we see in the cases of the Import, License, and Income Taxes; "while by the circuitous mode adopted, the value exacted from the laborers is gained, not by the State, but by the employers of labor, the State remaining charged with the debt besides, and with its interest in perpetuity. The system of public loans, in such circumstances, may be pronounced the very worst which, in the present state of civilization, is still included in the catalogue of financial expedients." We suppose, of course, that the advocates of the borrowing policy—that is, the advocates of public debt, advocate it, without qualification, as a permanent policy, which *clear-headed* men must at all times adopt. There are, no doubt, times when capital accumulates to such an extent as to produce the effect of putting a stop to its increase or of sending the accumulations abroad in search of profitable investments. "Government may intercept these new accumulations, without trenching on the employment or wages of the laboring classes in the country, or perhaps in any other country. *To this extent*, therefore, the loan system may be carried, without being liable to the utter and peremptory condemnation which is due to it when it overpasses this limit." If Mr. Laing continues to guide our public affairs by the principles he would follow as a *thoroughly honest* man of business were those affairs his own, he will submit to as much privation immediately, as can easily be borne, and only when any further burthen would distress and cripple too much, provide for the remainder by mortgaging future income. "It is an excellent maxim to make present resources suffice for present wants; the future will have its own wants to provide for:" this is equally excellent in the case of an individual and of a nation. The advocates of loans *verus* taxes ask:—"cannot Mr. Laing see that every £100 of income tax left in the pockets of the people, where it will amount to £115 in twelve months, is a far safer guarantee there of the national solvency, than the same £100 taken from their pockets for expenditure by Government, after indefinite loss by the machinery through which we do all this?" To this very specious kind of argument, that the amount raised by taxation should be left to fructify in the pockets of the people, a very sound refutation has been given to the effect that the argument is good, as far as it goes, against levying taxes unnecessarily for purposes of unproductive expenditure. "What is meant by the word fructify? If it means anything, it means productive employment; and as an argument against taxation, we must understand it to assert, that if the amount were left with the people they would save it, and convert it into capital. It is probable, indeed, that they would save a part, but extremely improbable that they would save the whole: while if taken by taxation, and employed in productive works, the whole is saved and made productive. To the fundholder who receives the payment it is already capital, not revenue, and he will make it fructify, that it may continue to afford him income. The objection, therefore, is not only groundless, but the real argument is on the other side: the amount is much more certain of fructifying if it is not left in the pockets of the people." Mr. Laing's policy is not only the safest because it is the soundest; it is also the best because it is the most honest. The Indian Government has certainly a fair prospect of being able to pay its loans in a distant future: it has, however, nothing like a certainty of being able to do so. It must be admitted that it was brought to the brink of ruin in the late mutiny and rebellion. That it will not be brought to actual ruin will depend, in our opinion, more upon its moral strength than upon its physical force. In present circumstances, therefore, its loans are attended with positive risk to the lenders. It is evident that the value of an annuity must, in a great measure, depend upon its certainty of being paid, or upon its security; and if there be one species of security more certain than another, it is clear that the former is a service of greater intensity than the latter, and must be paid accordingly. A person who offers to take money at interest wants to sell an annuity to the lender of money, and just in proportion as the security he can offer is good, so will he get a higher price for it; so that the interest of money paid by the borrower will be just in proportion to the risk run. Thus, money may be lent to merchants, to landowners, or to Government. Merchants are always subject to unforeseen disasters, not only from their own speculations, which may turn out unfortunate, but they are usually so involved with others that they are always liable to suffer from the faults or misfortunes of others; consequently there is always some risk in lending them money. The owner of land is exempt from many of the risks to which a merchant is exposed; he is not generally involved with others in his business, but his prosperity is based upon the land itself, and, as long as that is judiciously managed, it gives both a sure increase, unless under the effects of some temporary dispensation of Providence. Consequently the security for the payment of an annuity based upon the increase of the earth is far greater than one which is liable to the casualties of commerce. A considerably higher price, therefore, will generally be given for an annuity whose security depends upon land than upon commerce, that is, a landowner can usually borrow on cheaper terms than a trader. Is the Government of this country more or less secure than either land or commerce? If more so, an annuity purchased from the Government should cost more than either of the two others: if less so, it should cost less than either of them. If the matter were honestly transacted, according to the real risk incurred, we believe that the interest paid by Government for a public loan, would now be greater than what is obtained, under other circumstances, either from mortgage on land or on mercantile security. The Indian Government *ought* not to borrow. It would be morally wrong for it to do so. The best book in this world on political economy is the Book of Proverbs. The wisest political economist we ever knew made a point of reading it through once a month. That Book is decidedly against the borrowing and debt systems. We trust, therefore, that Mr. Laing will adhere to the wise and honest policy,—*we must not borrow*. The ethics of the Budget on this point are sound.

INTELLIGENCE.

LATEST.

LONDON, 29TH APRIL.

Queen has bestowed the Order of the Garter on Duke of Somerset, Lords Canning, Russell, Shaftesbury and Fitzwilliam.

Captain Robertson sentenced to be cashiered, but sentence not being confirmed by the Queen, is released.

Russian loan of £15,000,000 introduced yesterday.

First Elections in Prussia resulted in a great victory for the Liberals.

Latest dates from New York April 17. General Grant reports battle of Corinth. Considered unsatisfactory. Loss, 1500 killed, 3500 wounded. Many guns captured, number of prisoners not stated.

General Beauregard claims great victory, has captured 36 guns, and 10,000 prisoners.

Pulaski surrendered unconditionally. Cullan still preparing to attack Yorktown. Commenced attacking Fort Pillow on the Mississippi.

LONDON, 2ND MAY.

Opening of the International Exhibition a great success. Weather magnificent.

Commons appointed a select inquiry into operation of the present state of sugar duties.

Federals occupied Newmarket. Attacked forts Jackson and Phillips; guarding approaches to Orleans, Yorktown shelled without effect.

French and Spanish are marching on Mexico.

Ellison dated from New York 21st April. Reports Federals rapidly advancing in the direction of Richmond, and in occupation of Fredericksburg. Confederates have retired from Shenonmoah to Goldstown.—*Times of India Extraordinary.*

GALLE, *22nd May*, 1-30 P. M.

THE steamer *Bombay* sailed for Australia.

GALLE, *22nd May*, 5-30 P. M.

THE steamer *Jeddo* sailed for China.

LOCAL.

THE mails for Singapore and Hongkong per Steamer *Armenian*, will be closed this day, at 5 o'clock P. M.

THE third annual exhibition of the Parsee Gymnasium will take place at the residence of Pestonjee Hormasjee Camajee, Esq., Mazagon, on Sunday, the 25th instant, at 4 P. M., when prizes in the shape of medals and books will be awarded to the boys most proficient in the athletic exercises. The patron of the Institution, Cowasjee Jehangeer Readymoney, Esq., will preside on the occasion.

TANK BUNDER ROAD.—Upon the representation of several timber merchants, who suffer great inconvenience at the present time owing to timber being prohibited from being landed at the Waree Bunder, and owing to the state of the Tank Bunder Road, Government requested the Municipal Commissioners to put the Tank Bunder Road into thoroughly good order. The Commissioners have accordingly reported that the repairs to the road are in rapid progress, and that the whole work will probably be completed by the end of August, provided the monsoon be not exceptionally heavy.

THE health of the Town still continues in a declining state. The prevailing epidemic is cholera, which daily carries off on an average twelve or thirteen souls from the lower orders of the native population. The total number of deaths during the past week amount to 325 against 328 of the week preceding; showing but little change. The following is a classified table of the casualties:—

EUROPEANS:	
Cholera	1
Other diseases	7
INDO-EUROPEANS:	
Cholera	0
Other diseases	3
HINDOOS:	
Cholera	85
Small-pox	3
Fevers	76
Other diseases	56
MUSSULMANS:	
Cholera	10
Fevers	24
Other diseases	14
PARSEES:	
Cholera	1
Fevers	5
Other diseases	13
JEW:	
Cholera	0
NATIVE-CHRISTIANS:	
Cholera	10
Fever	2
Other diseases	3
NEGRO-AFRICANS:	
Cholera	0
Other diseases	2
UNKNOWN RACE:	
Various diseases	0

SUMMARY OF CHIEF DISEASES.

	deaths.	mean.
Small-pox	5	26
Cholera	197	35
Measles	1	10
Fevers	107	150
Nervous system	17	13
Respiratory system	18	25
Alimentary system	38	38
Cachexy	26	19

INSOLVENT DEBTORS' COURT.

Notice is hereby given, that the petitions of the several Persons hereunder named and described have been presented to the Court for the relief of Insolvent debtors, Bombay, praying, respectively, for the benefit of the Act made and passed in the eleventh year of Victoria, Chapter XXI.:—

Abdool Currim Hajee (alias Abbun Hajee) and Gunnee Hajee, timber merchants; and Moossa Ellias, a servant in the employ of one Ossman Vydeena; date of petitions filed, 7th May 1862.

Heerajee Mancujee, a cart driver; date of petition filed, 12th May 1862.

Sonoo Girjoba, a contractor; date of petition filed, 13th May 1862.

Moorjee Annundjee, a broker; and Javare Dayaram, and Vittul Dayaram, tailors; date of petitions filed, 14th May 1862.

Munsookram Heerachund, a general merchant; Dawcoo Nalqueen, a courtezan; Trimbuck Ramchunder, a government pensioner; Futtay Mahomed Hussun and Abdoolla Futtay Mahomed, the first was lately a timber merchant, and the latter unemployed; and Hormusjee Shapoorjee, a servant in the employ of one Rustomjee Cowasjee; date of petitions filed, 15th May 1862.

Coostna Ramjee Bhundaree, formerly a dealer in country liquor; date of petition filed, 17th May 1862.

Framjee Dhackjee, a turband binder; Babool Luxuman, unemployed; Hurry Bulsett, and Dhackseth Casseesett, goldsmiths; Babajee Narronjee, trading under the name and firm of Moroba Narronjee; Crustnarao Luxumonjee (alias Balwuntrao Luxumonjee, an English writer, unemployed; and Canjee Raghowjee, a Gujerati writer; date of petitions filed, 19th May 1862.

Orders in the matters of the abovenamed Insolvents' petitions, that the real and personal estate and effects of the said Insolvents be vested in the official assignee of this Honorable Court, under Clause VII. of the said Act, have been duly made.

Days appointed for Hearing the Petitions of the undermentioned Insolvents:

Moorarjee Annundjee, Babajee Narronjee, and Canjee Raghowjee,—1st Monday in June next, at 11 o'clock.

Mussadeen Heerachund, Javare Dayaram, and Vittul Dayaram, Moorarjee Jadhowjee, Hurry Balsett, and Dhackseth Casseetett, Babool Luxumon, Currim Cassum Nalachina, Trimbuck Ramchunder, Framjee Bhickajee, Futtay Mahomed Hussun and Abdoolla Futtay Mahomed, Dawcoo Nalqueen, Kooshaba Luxumon, and Crustnarao Luxumon (alias Balwuntrao Luxumon,—2nd Monday in June next, at 11 o'clock.

The abovenamed Insolvents have filed Schedules of their debts, estates, and effects in my office, opposing creditors must file their claims, verified by affidavit, and pay the usual fees, at my office, at least three days before the hearing.

ALEXANDER SANGSTER,
Acting Clerk of the Court.
Clerk of the Court's Office, Fort, Bombay,
this 20th day May of 1862.

BOMBAY POLICE INTELLIGENCE.

FORT POLICE OFFICE.

Thursday, 22nd May 1862.

(BEFORE N. W. OLIVER, ESQ.)

THE MURDER IN THE 23RD REGIMENT LINES.—*Doonga Mooray*, a sepoy belonging to the 23rd Regiment N. I., was charged with the wilful murder of Havildar Thaokoor Pursad Doobay on the morning of the 21st instant, by shooting him with a musket.

Bhowandeen Sookul, a Private belonging to H. M.'s 23rd Regt., stated that he was in company with the deceased until half-past ten o'clock on the night of the 21st instant, when he left to go to his own quarters, at that time the deceased appeared to be in a cheerful state of mind, and in his usual spirits, there was nothing in his manner or conversation that induced witness to suspect that the deceased would be likely to commit suicide. At about two o'clock on the following morning witness was aroused from his cot by hearing the Jemadar say "What has happened, see." On going to the deceased's house witness found him lying on his bed bleeding. He had two wounds. Deceased said "I have been shot, I shall not survive." He said that in reply to a question put to him by witness. The Subadar and Jemadar said to him, "Do you suspect any body shooting you." He then said in the presence and hearing of the prisoner "Doorga Mooray shot me." The prisoner then said to the deceased "You are dying now, why do you bring me into a scrape." About six o'clock the same morning witness saw the Havildar dead.

Private Gopal Gujar was then examined.—His evidence was in substance the same as that given before the Coroner, in answer to questions put to him by the Worship, witness added that he was quite sure that the prisoner was the same man as he saw coming out of the deceased's room at the time in question. The distance from where witness was sitting from the deceased's door was about five or six paces. The prisoner came within about two paces of where witness was sitting, after he had left the Havildar's house.

Dr. James Michel Knapp, Assistant Surgeon and in medical charge of H. M.'s 23rd Regiment N. I., was examined.—His evidence was the same as that deposed to by him at the Coroner's Inquest on the 21st instant. Witness added that if the deceased had been standing up he might, with great difficulty, have placed the muzzle of the piece against his belly and press the trigger with his foot; but in that caseed in the opinion of witness, the ball would have gone upwards. The wound was slightly in that direction.

Jemadar Lalla Pursad Misser, H. M.'s 23rd Regiment N. I., called and examined, whose evidence was in effect the same as that given before the Coroner on the previous day.

The further hearing of the case was then adjourned until half-past 12 o'clock on Friday (this day.) The prisoner was remanded back to jail.

INDIAN ACCOUNTS AND ESTIMATES.

(From the Calcutta Gazette.)

Read again Financial Resolution No. 5126, dated the 4th December 1857, as published in the Notification No. 13 of the 26th March 1858.

Read also Financial Resolution No. 8718, dated 4th July 1861.

His Excellency the Governor-General in Council observes that the object of the first of these Resolutions was to put an end to the practice, which had caused so much confusion and uncertainty in Indian Accounts and Estimates, of appointing Officers from the Civil Service indiscriminately to Offices of Account without previous training, and constantly changing them as their advance in the Service entitled them to promotion.

The avowed object was to adopt measures for repairing the Offices of Account in the different Presidencies, so that "a succession of Officers, conversant with the business of Accounts, to the higher post in the Department might be secured, and appointments to vacancies regulated accordingly."

In like manner the object of the Resolution of the 4th July 1861 was to regulate the constitution of the Financial Department of the Government of India, so that it might be in a position to perform duties which are described in the Resolution as "exactly similar to those performed by the Treasury in England."

The new system of Audit and Account and of Budget Estimates, which has been introduced, makes it more than ever important that the objects contemplated by these Resolutions should be thoroughly carried out.

The foundation of this system is, that Estimates of all expenditure should be framed and revised with such care as to enable the Government of India to hold all Local Governments, Departments, and officers who spend public money, responsible for their observance; that accounts of all receipts and expenditure should be kept on an uniform system, so accurately and promptly as to enable the Government at any moment to ascertain its real position and to check unauthorised outlay; and, finally, that the Financial Department proper or Treasury should exercise a costant central supervision and control over all estimates and expenditure, the more necessary in India, as the spending Departments are not, as in England, subjected to the check of passing their estimates annually through the Houses of Commons.

Great reforms have already been effected in this direction, and no blame can be attached to the Officers who have zealously co-operated in the arduous task of introducing a new system amidst the pressure of daily work and of financial difficulties.

At the same time it is apparent that the object has not yet been attained of organizing a self-supporting machinery, which, as in England, can be depended upon to conduct the ordinary business of Financial Administration, without extraordinary efforts or constant risk of failure.

In the Financial Department proper, which corresponds to the English Treasury, there are two situations only below the Financial Secretary, at salaries which admit of their being held by Europeans, while in the English Treasury there are below the Secretary a permanent Assistant Secretary, and five Divisions, eachpresided over by a "Principal Clerk," who is invariably a gentleman of great ability and experience, with a staff of four or five established Clerks under him, recruited commonly from gentlemen of University Education, liberally paid, and rising according to merit and seniority to the higher posts.

It is not too much to say that there are in the English Treasury, and the principal Departments connected with it, seldom less than five or six Officers, who have been conversant with the details of every Budget for the last twenty years, and who would be perfectly competent to frame a very respectable Budget themselves, if suddenly called upon.

The result is a machinery which works with very little risk of disturbance from political changes in high offices, and which it is the more important to introduce in India, as the effect of climate and other causes makes frequent changes in the higher offices inevitable.

As regards the Department of Account it is equally clear that, until a recent period, Returns and Estimates of Indian Finance have been notoriously untrustworthy.

The Parliamentary Returns of "actual expenditure" for the year 1859-60, while correct as to the actual entries in the Books, were calculated to mislead to an extent of several millions in any attempt to form a judgment as to what had been the established expenditure proper to the year 1859-60, and whether that of 1860-61 showed any material decrease in comparison with it.

Again, the figures which have been accepted until very recently as shewing the probable revenue and expenditure of the financial year 1860-61, corrected up to the close of the year, prove, on the completion of the "actual" Returns for the year, to have under-stated the Revenue by £3,500,000, and the expenditure by nearly £1,500,000, thus misleading the Government as to its actual position to an extent of not less than £2,000,000, or more than the whole annual produce of the Income Tax.

Mistakes of this magnitude are now, it is believed, impossible, and the exertions of the Accountant and Auditor-General are bringing us to a point where we may hope to have reliable returns of actual receipts and expenditure under each principal head of the Budget within two months after the close of each quarter, and within one month. But the maintenance even of present results is endangered by the increasing difficulty of obtaining Officers of the "Covenanted Service," who are willing to abandon the regular line of service for the Financial Department, and of retaining those we have, without such frequent changes as necessarily greatly impair the efficiency of their offices.

An Office of Account is one which peculiarly requires a fixed head who thoroughly understands his work, and knows the character and capabilities of those who work under him.

Of twenty Officers now holding the principal offices of Account and Audit, no less than fourteen are acting away from their own proper posts in temporary appointments. Under such circumstances it is creditable to them that they have been able to effect improvements at all, and it would be unreasonable to impute blame to individuals because they have not at once succeeded in obtaining the efficiency in this English system which has been the growth of centuries.

At the same time it is evident that such efficiency can never be expected under a system which confines all the higher posts to men who have had no previous training, and necessitates constant changes of office to meet legitimate claims to advance of salary; while it is equally clear that it is not, and rarely can be, worth the while of a Covenanted Officer to attach himself to the Departments of Finance and Account unless he can commence by holding a high post, and be almost certain of changing to other posts still higher after a comparatively short period.

It is absolutely necessary, therefore, in framing any plan for the future organization of the Financial Department to proceed on the principle that all distinction between "Covenanted" and "Uncovenanted" Services must be set aside, except for a few of the very highest offices as that of Financial Secretary, and that the salaries and constitution of the Department must be regulated with a sole view to efficiency without distinction of service, profession, race, or religion.

This change will, however, come very gradually, as it is not proposed to interfere with the salaries of appointments actually held by Convenanted Officers, or with existing prospects of promotion of such Officers, where for it, except so far as these may be affected by the abolition of the three Sub-Treasurerships which, under the arrangement with the Presidency Banks, have become superfluous and would have been abolished at any rate. And as it will take some years before a sufficient body of qualified Assistants can be trained up under the proposed new organization, the succession to the highest posts (more especially those of Deputy Auditor and Accountant-General, which it is for many reasons important to fill by Officers of weight and standing as well as of ability and experience), will for a long time continue necessarily to be held by the Covenanted Officers now attached to the Department.

If, however, any Officer should consider that his fair prospects of promotion on the faith of which he joined the Department are interfered with by the abolition of the Sub-Treasurerships, or otherwise, he will be allowed to re-join the general service at the first moment when he can be allowed to leave his post without positive inconvenience to the public service, and the receipt of any Officer should be obliged for the service of the State to remain for a time in the Financial line when he woul have wished to return at once to the General Service, the Government will be quite prepared to deal with each case separately in a liberal spirit.

In the meantime, although the change of system must be gradual and in some measure prospective, His Excellency the Governor-General in Council thinks it desirable that the occasion of a change in the Financial Secretaryship, from which Mr. Lushington has retired after so many years of arduous and meritorious service, should not be lost, in order to announce clearly to the Officers of the Department and to the public the scheme for the future organization of Financial Administration which has been decided upon by His Excellency the Governor-General in Council after mature consideration.

The Financial Department, including the Departments of Account and Audit, will constitute one Department at the head of which will be the Financial Secretary.

The Military Finance Department, having special duties of a Professional as well as a Financial character, will remain, as at present, an independent Department, subject neither exclusively to the Financial or Military Departments, but corresponding with the Government through either, according as the subject is Financial or Military.

The Head of the Military Finance Department will submit Estimates and make his official communications on all subjects relating to Finance or requiring orders in the Financial Department through the Financial Secretary, so that the latter will be cognizant of what takes place, and able to remark upon it as far as it may affect Finance generally, though he will not be responsible for, or expected to interfere with, matters involving military considerations, or affecting the sole and undivided responsibility of the Head of the Military Finance Department to the Supreme Government for all matters of Military Finance.

The division of Financial business into Departments begins below the Financial Secretary.

The Auditor and Accountant-General of the Government of India is the Head of the important Departments of Account and Audit charged with the important duty of bringing the accounts of the Empire together, and, as a general rule, the Government will look to him as responsible for the correct performance of what may be called the mechanical duties of Account and Audit, as distinguished from administrative matters which come within the province of the Financial Secretary.

This, it is believed, will not involve any change in existing practice.

The Accountant and Auditor-General will continue, as at present, to sit with the Head of the Military Finance Department as an "Audit Board," for the purpose of considering questions where Civil and Military Finance are intermixed, of consulting each other on doubtful questions, and of preserving, as far as possible, uniformity of accounts and system.

In case of difference of opinion between the two Members, the matter will thus be brought directly before the Government for its decision.

The duties and responsibilities of the Superior Officers being thus defined, it remain to settle the position of the various grades *of employes*.

These will as at present, consist of two main divisions, viz:—

1st.—Clerks doing the routine and mechanical work;

2nd.—Assistants either doing, or in training for doing, the more important and responsible work.

No immediate change is proposed as regards the first division of Clerks. As regards the higher division of the Service corresponding to the "Established Clerks" of the Treasury and other English Public Offices, the general denomination would be applied of "Assistants (according to their respective classes) in the Financial Department," in addition to the special denomination of any office they might happen to fill.

They will form one Service, divided into four Classes, *viz.*:—

CLASS I.—Salary 1,500 Rupees a month, rising 100 Rupees a month after each other of service in the Class to a maximum of 2,000 Rupees a month; some extra personal allowance being admissible where the Deputy Auditor and Accountant-General at Madras or Bombay is required to fulfil the additional duty of acting as the sole or Senior Government Director of the Presidency Bank, consistently with—

Deputy Auditors and Accountants-General of the three Presidencies and the North-West.

First Assistant Secretary Financial Department.

CLASS II.—Salary 1,000 Rupees a month, rising to 1,500, by an increase of 75 Rupees a month each year after two years of service in the Class, consisting of—

Civil Pay Masters of the three Presidencies.

Deputy Auditors and Accountants-General, Punjab, and smaller Governments.

First Assistant to Accountant and Auditor-General of India.

Second Assistant Secretary of Financial Department.

CLASS III.—Salary 700 Rupees a month, rising to 1,000, by 50 Rupees a month each year of the three years' service in the Class, consisting of—

Civil Pay-Masters at other places.

First Assistants to Deputy Auditors and Accountants General.

Second Assistant to Accountant and Auditors-General of India.

Third Assistant Secretary, Financial Department.

First Assistants to Principal Assistant Secretaries, Financial Department.

And any other Officers fairly on a par with these.

CLASS IV.—Salary 400 Rupees a month, rising to 700 by an increase of 30 Rupees a month each year after three years' service, consisting of—

Junior Grades in the Central Office at Calcutta, and Chief Assistants in the Principal Local Offices.

As a rule every one should serve for a certain time in this Class in the Central Office at Calcutta, so as to be instructed in the system of Accounts and Budget Estimates.

In addition to these established Classes there will be a Class of Apprentices or Probationers, at salaries not exceeding 250 Rupees a month, consisting of youths who will be taken on trial, and from whom the established Classes will be principally recruited as vacancies occur.

It will be distinctly understood that the Government always retains the power of selecting men of higher standing and experience, and placing them at once in any of the higher classes where the public service requires it. Once placed in any Class, they will rise as if they had entered the Service from the bottom; but, as a general rule, after an adequate supply of young men has been trained up in the Lower Grades, promotion will take place among them according to merit and seniority.

In order to secure due consideration to personal claims and to the good of the public service, the following Rule which prevails with great advantage in the English Treasury, will be adopted in regard to all vacancies and appointments, viz:—

The Financial Secretary shall confer with the Accountant and Auditor-General; and if, after duly considering the Report of the Officer at the head of the Department in which the vacancy occurs, they agree on a recommendation, the Financial Secretary shall report it to the Governor-General in Council, but if they disagree, each shall report his opinion separately in writing to the Governor-General in Council.

The rise of Salary in each Class after the specified period of service will take place without any change of office or any special report in the absence of positive demerit, but promotion from one class to another will depend entirely on efficiency. The Covenanted Officers now in the Service, who retain their present offices and prospects of promotion without change, except as already stated, need not be classed as above described, unless they desire it.

As regards the expense of the new organization, it appears that the following is the present cost of Officers in the Financial Department (exclusive of the Financial Secretary and Accountant and Auditor General of India) with salaries of 700 Rupees a month or upwards:—

Appointment.	Salary Rupees a month.
Covenanted.	
Sub-Treasurer, Calcutta	Rs. 3,000
Deputy Auditor and Accountant-General, Bombay	3,000
Deputy Auditor and Accountant-General, Madras	3,000
Deputy Auditor and Accountant-General, Bengal	2,500
Deputy Auditor and Accountant-General, North-West	2,500
Civil Pay Master, Calcutta	2,500
Ditto, Madras	2,000
Ditto, Bombay	2,000
Sub-Treasurer, Madras	2,000
Ditto, Bombay	2,000
Deputy Auditor and Accountant-General, Punjab	1,500
Civil Pay Master, North-West	1,500
First Assistant to Accountant-General of India	1,500
First Assistant to Accountant-General of Bombay	1,200
First Assistant to Accountant-General of Madras	1,200
Civil Pay Master, Punjab	1,200
Under-Secretary, Financial Department	1,250
Uncovenanted.	
First Assistant Secretary, Financial Department	1,000
Second Assistant to Accountant-General of India	1,000
Assistant to Sub-Treasurer, Bombay	700
Ditto Accountant-General, Bombay	800
Ditto Accountant-General, Madras	800
Third Assistant to Accountant-General of India	800
Fourth Ditto ditto	700
Second Assistant Secretary, Financial Department	700
Deputy Auditor and Accountant-General, Hyderabad	700
Ditto, Central Provinces	700
Assistant Civil Pay Master, Calcutta	700
Total of Covenanted and Uncovenanted	42,450

Making the total cost £50,340 a year.

Under the new organization when fully carried out, the corresponding Establishment will be composed nearly as follows:—

	Minimum.	Maximum.
Class I.		
5 Officers at £1,600 to £2,400 a year	9,000	12,000
Class II.		
8 Officers at £1,200 to £1,800	9,600	14,400
Class III.		
19 Officers at £840 to £1,200	15,960	22,800
Total.	34,560	49,200
Average.		41,880

Some of the expense of the present Establishment would have been saved at any rate by the abolition of the Sub-Treasurerships under the arrangements with the Banks, but on the other hand some increase of strength in the Central Department was indispensable if the existing system had been retained, so that on the whole it may be safely said that the new scheme will not be attended with any material increase of expense, which is provides for seven more Officers than at present, in the Central Department, where additional strength is so much needed at salaries sufficient to secure the service of men of talent and experience, and holds out a career sufficiently certain and attractive to induce a succession of young men of good character and abilities to devote themselves to the exclusive study of account and Financial Administration.

Experience has suggested some further changes in the constitution of the Financial Department, as laid down by the Resolution of the 4th July 1861, which may be conveniently made in connection with the above scheme.

The office of Under-Secretary cannot with advantage be made a wheel in the administrative machinery, so that papers which are sent through the Assistant Secretaries to the Financial Secretary, and from him to the Financial Member of Council, should also be read and minuted upon by the Under-Secretary.

No young man, however able, can be expected to deal with Financial subjects without long preparation, and the attempt to do so would only waste time and divide responsibility.

But there is abundance of work for an intelligent young man as personal Assistant to the Financial Secretary, and the office of Under-Secretary is retained on this footing, though not as one of the regular Establishment.

The Resolution of 4th July 1861 states that "the most important appointment in the Financial Department is that of Assistant Secretary in the Account Department. Experience fully confirms this, and shows that there is no Officer in the whole range of the Department, except the Financial Secretary, upon whose accuracy, zeal, and intelligence, the Government must so constantly rely in the most important Financial matters. Accordingly, the office is placed in the First Class of the new organization, and the present holder of it, Mr. T. Peachey, is confirmed in the appointment.

A large class of important business remains in the Financial Department, which is not provided for either in the Account or General Departments as constituted by the Resolution of 4th July 1861.

The existence of the Civil Finance and Police Commissions has hitherto given the Financial Department a ready means of revising Estimates and checking expenditure in the different Civil Branches. But those Commissions have come to an end, and it is very important that the Financial Department should possess, within its own walls, a Department whose special duty it is to watch Civil expenditure, and to criticise, by the aid of uninterrupted tradition and official experience, all proposals involving expense, which may be submitted either with the Budget Estimates or in the course of the year.

Accordingly, a "Civil Finance Department" is constituted with an Assistant Secretary of the Second Class at its head, as an addition to the Account and General Departments, and Mr. R. H. Hollingberry, whose services in the Civil Finance Commission peculiarly qualify him for such an office, is appointed to fill it. This will not in any way interfere with the principle of the Rule laid down in 1853, that all applications from Local Governments for increased expenditure shall be considered first in the Department of the Supreme Government to which the business of the Department in which the increase is proposed belongs. Any proposal, for instance, for increased expenditure in Police will continue to come to the Financial Department through the Home Department, with the opinion of that Department on the proposal, though the Financial Department will still require an Establishment to enable it to apply its own revision to the proposal so made.

In some cases, as in passing the Annual Budget, time may not always admit of a previous reference from the Financial to other Departments, but in this case sanction may be given to the Estimate provisionally, subject to consideration of the details by the proper Department, or such other special rule made as may be required to meet the special case.

The appointment of other important business of the Financial Department hitherto but partially provided for, as Supervision of the Revenue, preparation of Financial and Commercial Statistics, and supervision of the Currency, will be made between the different Assistant Secretaries as experience may suggest, and competent Assistants to the Chief Assistant Secretaries will be appointed as fit men can be found or trained up from lower grades.

Ordered, that the above Resolution be published in the *Calcutta Gazette* for general information, and that a copy be forwarded to the Right Hon'ble the Secretary of State for information.

INDIAN.

NEWS LETTERS.

LAHORE, *14th May* 1862.

THE Maharajah of Cashmere having applied to our Government for the services of a competent geologist to examine and report upon the the geological structure and mineral resources of Cashmere, Mr. Drew has been appointed on that service, and has visited Lahore on his way to his destination. The Maharajah devotes much of his attention to mechanical pursuits for which he seems to have a remarkable predilection, and there is little doubt that he will be found anxious to promote the introduction of all material improvements which may be judged suitable to the circumstances of the country over which he rules.

Yesterday we had a severe dust-storm here. To-day the wind has died away and the atmosphere is clear; but the usual rain has not yet followed, and it is not improbable that we may have a renewal of the infliction. The dust penetrates everywhere and lies thick on tables, chairs, books, and papers; while the appearance of the sky is of that pea-soap character proper to a dense London fog. Yesterday I had to write my letters by candle-light, the sun-light being so much obscured by the intervening dust. In this part of the world any storm which is unaccompanied with rain is necessarily a dust-storm, as from the deficiency of vegetation dust is raised by the wind from most parts of the surface of the ground.

The *Delhi Gazette* publishes a note of the traffic on the railway between Lahore and Umritsur which is as follows:—

RETURN FROM OPENING (10TH) TO 20TH APRIL:—

	1st Class.	2nd Class.	3rd Class.	Total.
Up	43	37	13,917½	14,027½
Down	14	20½	14 877½	14,912
Total	57	57½	28,795	28,939½

RETURN FOR WEEK ENDING 27TH APRIL:—

	1st Class.	2nd Class.	3rd Class.	Total.
Up	30½	38	4,843	4,911½
Down	3	17½	4,545½	4,566½
Total	33½	55½	9,389½	9,478

Showing a grand total for the *twenty* days of 39,417½ passengers.

This must be accepted as a very poor money result, especially as during a part of the time the traffic was artificially swelled by a fair at Shalimar gardens, and as while the novelty lasted many persons were impelled by curiosity to take a trip to Lahore. The rate charged for 3rd class passengers for the entire distance from Lahore to Umritaur being only 4 annas or six pence sterling, and these six-penny travellers constituting nearly the entire number carried the utmost sum that could have been collected, would have averaged under £25 per day, even supposing that each passenger had travelled through the entire distance. The money receipts have in point of fact varied usually from £16 to £20 per day, but during one day of the Shalimar fair they rose to £45. Such returns will certainly not pay the working expenses of this line, which is 33 miles long, and which, although the district it passes through is level, has been constructed at a heavy cost, as the materials have had to be carried through a distance of 1000 miles into the interior from the sea. £20 per day is only about £7000 a year of total receipts in which a large hole will be made by salaries and wages alone, to say nothing of locomotive expenses, fuel, and repairs. Who is to pay for all these as also for depreciation and for interest on the money invested? Railways in this part of the world are likely to turn out very losing affairs as is shewn by the working of the Scinde Railway, the returns on which are too bad to be published, and also by this Lahore and Umritsur division which is certainly by far the most promising part of the Punjaub railway. The country lying between Lahore and Mooltan being for the most part an arid and uninhabited jungle cannot be expected to furnish remunerative traffic for a railway above 200 miles long, and Lahore and Mooltan are places too insignificant in themselves to be able to minister materially to its support.

The *Lahore Chronicle* urges the formation by the Government of arsenal workshops at Ferozepore, both as a means of making that important arsenal more efficient and self-reliant, and as a means also of elevating the condition of the mechanical arts in the Punjaub, which require for their improvement examples of superior accuracy and execution; and also the contact and presence of persons who are able to oversee and controul the operations of native workmen so as to raise them to a higher proficiency. In the workshops of Bombay this, I learn, has already been in a great measure done, and there the services of native workmen may be obtained who will execute work nearly as well as a European. At Mittun Kote workshops are about to be erected by Captain Hampton, the Superintendent of the Punjaub Flotilla, and the *Chronicle* desires to see the same benefit extended to Ferozepore, which both as the principal arsenal of the Punjaub and as the terminus of the river navigation, requires the aid of such mechanical appliances as the science of the age can afford. The *Chronicle* also re-echoes, you will see, your sentiments respecting Colonel Balfour who, if he be like his brother, the Superintendent of the Indus Flotilla at Kotree, must be a serious affliction to those who are under him and a source of mockery to those who are not. Incandescent effrontery much more frequently provokes opposition than it leads to acquiesence and respect.

BENGAL.

A NEW roster for the relief and return home of British regiments in India, which have served their foreign time, has been just received from England; and the order in which the different corps take their departure is fixed as follows:—92nd Highlanders, 74th, 13th, 69th, 68th, and 45th regiments of Foot. The last mentioned regiment, which has, till receipt of this roster, looked upon its destiny as first for England, will not be pleased to find five corps now before it on the list; and the Highlanders will, on the other hand, be gratified to know that they are ordered to be sent home next cold season, whether relieved by another regiment from Europe or not. A European, or even an Asiatic war might, however, upset all these orders: but so they stand at present, as received from the Horse Guards. In the Cavalry branch there is to be no movement beyond the return to England of the Queen's Bays. In the case of the 68th Foot a curious quibble of military regulations took place; which, however, was set aside by common sense and justice, which occasionally find entrance at the Horse Guards. That regiment, it appears, landed in England from the Crimea, and remained there, we believe, not a month; but by all precedent this constituted a tour of home service, and its foreign service commenced from date of re-embarkation for India. The rule has, however, been set aside; and the regiment goes home in its fair turn.—*Englishman, May* 16.

MADRAS.

LAST Sunday the Bishop of the Diocese held a confirmation at St. Thomas' Mount, when sixty candidates, English and Natives, were confirmed.

His Lordship surprised all present by his acquaintance with Tamil, though he has only been six months in India.

We trust that the new police, will be on the alert on the South Beach, as we learn from our Daily contemporary that a respectable family, whilst driving in their carriage were assaulted in that locality by a pair of scoundrels who pelted the carriage with stones, and only decamped on the appearance of another vehicle.

The Railway to Beypore was opened on the 13th, to the great joy of all who have to travel in that direction. —*Athenæum and Statesman, May* 17.

CABOOL.

WE have our newsletters from Cabul up to the 1st instant. Unfortunately the pressure on our columns imperatively obliges us to postpone its publication

itself. Only, as the question was a question, and a most urgent one, of national defences; as certain money provided for the construction of Forts was thought to be immediately available for these defences, and as the defensive power of Forts had been much doubted, it was proposed that we should suspend the works at Spithead, and divert the funds voted for these undertakings to objects more important still. No doubt, the invulnerability of Iron-plated Ships apparently established by the American battle contributed to the popularity of this proposition, but still the actual lesson drawn from the incidents of the sea fight in America referred, not to Forts, but to ships alone. It was not because the recommendations of the Defence Commissioners were supposed to be upset by the performances of the Merrimac that Mr. Osborne's motion found favour with the House of Commons. Lord Ellenborough may be right in saying that if the scheme of the Spithead Forts was a good one last year, it remains, for all that has since been learnt, a good one still. What was held was, that an emergency had arisen which overrode the Fort question altogether, and that the Spithead works, always of doubtful expediency, might now wait till defences of far more urgent importance had been brought into a proper condition. Whether we wanted Forts or not, it was certain that we wanted men-of-war more, and wanted them sooner.

We can afford, therefore, to admit all that was said by the Lords in their debate, and yet maintain the prudence of the concession made by the Prime Minister in the House of Commons. The question was, in reality, not whether stationary Forts ought to enter into the defences of Portsmouth, but whether the rapid organization of a fighting Navy for the defence of the nation ought not to take precedence of a debatable scheme for the protection of a harbour. When Lord De Grey describes the "evident wish of the Legislature and the public" as a desire that the question of the Spithead Forts "should be reconsidered by the light of recent events in America," his expressions are open to misconstruction. It is not that we have been taught by the American battle to change our opinion of stationary as compared with floating defences, but that we have learnt the worthlessness of all our wooden ships, and feel that the substitution of Iron-plated Ships is a matter of vastly greater urgency than the building of fortifications. Otherwise, the Spithead question remains very much *in statu quo*, and it was perfectly allowable to maintain that Government would have acted wrongly in precipitately reversing the decisions which had been taken on the subject.

It will have been seen that not only Lord De Grey, representing the Government, but the Duke of Cambridge, and Lord Ellenborough too, inclined to the scheme of stationary Forts. The undertaking has been suspended, and the whole plan will be reconsidered, but there is an evident leaning to the principle of these defences. They will be always on the spot, whereas a fleet, even if specially appropriated for such a service, might be required elsewhere. There is no limit to their capacity of sustaining guns, armour, or ammunition, whereas in the case of a floating battery that limit is soon reached. They will last for generations without repair, whereas a few years would see the end of even Iron-plated Ships. They will not cost, says Lord Ellenborough, more than three Iron Frigates would cost, though they will serve us much longer. These are strong arguments, no doubt, and, if the question of Forts or no Forts is to be considered by itself, we have no objection to allow them their due weight. As the Commissioners themselves only proposed these defences as auxiliaries to an Iron-cased Fleet, it would be hard to deny their possible utility. All we say is that the question is totally distinct from the question of the Navy, and much inferior in urgency. However, as Lord De Grey has now explained that the suspension of these works would really not leave any funds available for Iron-cased Ships, we shall probably not see the two questions mixed up again.

It is satisfactory to find that the Government is awake to the real emergency of the moment. Of course, we are in a perplexing position, for the conclusion of one day is upset by the conclusion of the next, and we cannot tell for a week together whether most reliance is to be placed on the impenetrability of ships or the destructive power of guns. But the Duke of Somerset very forcibly observed that we could not afford to pause or spend time in expectation, for while we paused we should be defenceless. It is of no good to say that we are in a "state of transition." That is true enough, and a very troublesome state it is; but the safety of the country must be insured during this state as well as all others. Lord De Grey plainly acknowledged the obligation, and admitted that it was impossible for us to stand still. We have made one good step within the last week. We have got a gun that will destroy any Ironcased Ship, though no other nation has got a gun which will destroy ours. We shall presently have a gun, it is said, which would enable the fixed Forts at Spithead to command every inch of water between them. We have fifteen Ironcased Ships, the Duke of Somerset again tells us, either built or building; we have five wooden men-of-war receiving their plates, and we have one, but it seems only one, Cupola Vessel actually ordered. This is something, but the question of the Navy is still infinitely more urgent than that of the Forts at Spithead. Lord Vivian, indeed, in introducing the subject of the debate, made a remark which may be found hereafter to contain a most pertinent argument. We are taking all this thought for Spithead because of the stores contained in Portsmouth arsenals, which might be consumed by the shells of a hostile fleet; but when small iron Cupola Vessels have been substituted for the old fashioned fighting ships, when metal is everything, and timber, masts, sails, and cordage have almost disappeared from our stores, will Portsmouth be in so much danger from incendiary projectiles? That is a question deserving some consideration. What we shall have to protect is not the Fleet of the present, but the Fleet of the future.

THE DEFENCE QUESTION.

(From the Daily News, April 15.)

The First Lord of the Admiralty spoke the simple truth when he said that as yet we had done nothing very satisfactory in the steps taken to defend the country against the attack of an enemy and the panic of invasion. It is hard to say which is the most to be dreaded—the mythical invader who never makes his appearance, or the real invader of the resources and the peace of the country, whose worth is at the moment boring into the heart of the Treasury with a power of eleven millions sterling capable of being raised to a much higher pressure. Then there are the experimentalists, charged with the discovery and the planning of our defences. No fewer than four bodies are entrusted officially with this onerous duty—the Defence Commissioners, the Defence Committee, the Iron-plate Committee, and the Select Committee of Ordnance. Is there always wisdom in a multitude of counsellors, or does not the risk of the patient increase with the number of his physicians? At any rate, one of the most clear-headed of all these advisers now distinctly expresses his dissatisfaction at the incompleteness with which the matter has been considered in the proper quarter, where it should have been most fully investigated, and tells without the least reserve the ugly fact that the one witness, who had the most important evidence to give, was carefully kept out of court. Captain Coles, whose shield-ship is now resorted to as the only refuge, was never even asked to state his views. Possibly his cupola battery had been kept effectually submerged by some weighty naval authority for the last five years; but this we shall know when Lord Robert Montagu's inquiry is answered, as it must be, soon after the recess.

There is a wonderful inconsistency and inconclusiveness about the announcement made in the name of the Government, that notwithstanding the present is a period of transition, the creation of forts is not to be entirely suspended. That is to say, having committed the blunder of throwing 230,000*l.* into the sea for the foundation of the projected iron forts, in the face of the late Admiral Dundas's remonstrance, and with Captain Coles's plans before them, the Government are still justified in completing a scheme of fortification now rendered obsolete by the advance of modern military science. The transition period, we submit, has passed into a time for decisive action, especially as long before these forts could be raised above high water mark we can have a squadron of these shield-ships. Still more absurd does this argument appear when we know that the Royal Sovereign, the Victoria, and the Wellington, all three-deckers, are, at the same time, ordered to be converted into shield-ships. The wild assertion is made that these floating batteries are twice as expensive and twice as uncertain as forts, the fact being that three of them can be built for the sum which has been paid for the mere foundations of the forts, and five could have been had for every one of the four iron frigates afloat. As to the cost of an iron fort such as those contemplated, if the 5½-inch plates for ships are such a costly item, what must it be for those enormous blocks of twice that thickness required for the forts? As to uncertainty, we know exactly what an iron ship costs; but unless Lord Ellenborough can tell us how often that treacherous monster the ocean will sweep away the foundations of these forts, and how much time will be lost in fishing up the ponderous slabs of iron, there is no means of counting the cost of an undertaking so problematical, and, as we believe, at the same time so worthless. The assumption that for actual service the guns of forts are more effective than those fired from ships at sea is quite erroneous, and the supposition that is claimed for it in the recent experiments is imaginary. The practice against the Warrior target showed the effect only of short-range firing, a point that has really very little to do with forts engaged against ships carrying guns of the longest range and having always the advantage of a large and fixed object like a work pierced to aim at. The ship standing off at say 5,000 yards is extremely difficult to hit, while the darkward and its forts are impossible to miss. I is idle to exalt in the astonishing effects of the monster gun, even should Sir W. Armstrong's hopes be more than realised of making one to carry 2,000 yards, simply because it must be evident that extension of range is always in favour of the ships, both positively and relatively; they would fail to hit the objects on shore at any distance, and they can do this with a risk of injury to themselves that decreases in proportion to the distance. It comes to this—that build forts at any cost, and arm them with more destructive weapons than even the ambition of Sir W. Armstrong conceives, unless they can be made to float they are comparatively useless. By no sophistry in support of the Defence Commissioners' scheme can this simple view of the question be obscured. Lord De Grey is only yielding to the pressure of the panic-mongers and their clients, the great contractors, when he talks of the prudence of combining these forts with floating batteries, under the specious plea that they would be on the spot when the floating batteries might be away. What can be the security of a house that the master leaves to be guarded by the most terrible of bulldogs fast chained to his kennel? It will be for us to take care that these iron-clad sentries are at their post, and to rely upon them to close with an enemy long before he could come under the guns of the fort. To rely partly on them and partly on the forts is to have no security—it is the very thing to open the way to such a catastrophe as overtook the Americans off Fortress Monroe. To employ a fleet of the strongest fighting vessels as despatch boats, when the electric wire, both at sea and on land, serves this purpose infinitely better, is certainly not the view taken by Captain Coles, or by any one willing to see the vast importance of his invention.

It is not to be understood, in showing how completely obsolete all forts of the kind proposed have become in the art of modern warfare, that those which at present form an encente around our dockyards, and protect the sea front of our harbours, should not be kept up; there are many practical reasons to sanction this kind of protection. But the conditions of national defence and supremacy of the sea are now so far altered that even fast iron-plated frigates are doomed to be superseded by iron-shield ships; and, as there is every reason to anticipate that vessels of this latter kind will be vastly improved in strength, speed, and steering qualities, it is to them we must look for a more certain and effectual defence than any forts could ensure. In point of economy, efficiency, and saving of human life, the advantages of the new system are incalculable. Five of these cupola batteries at Portmouth, Plymouth, Sheerness, and Portland could be built and maintained, manned and ready for immediate service, with the complement and at the cost of the Warrior, the Black Prince, the Defence, and the Resistance.

DOUBTS ABOUT THE PEABODY GIFT.

(From the Weekly Scotsman, April 12.)

Few things are more disheartening than the difficulty of doing good. To the ingenious mind, as the old essayists would say, nothing seems easier; but every one who has seriously engaged in them knows, by painful experience, that works of charity are works indeed, involving all the care, anxiety, and toil, of labour. Into our noblest designs and doings the unbidden element of evil thrusts itself: its exclusion and extrusion are the ever recurrent labour and difficulty. The purest and highest charity can no more elude this pernicious concomitant than snow-like chastity can, according to Hamlet, escape calumny. To none therefore is the Scriptural admonition and promise, "Be ye not weary in well-doing, for in due time he shall reap, if he faint not," more needful than to those who strive to ameliorate the condition of the poor. They may, and must brave misconception, adverse criticism, and repulsive ingratitude; but far worse than all these is the terrible suspicion, sometimes the actual knowledge, that their work is, after all, the reverse of beneficial. Metaphysically it might be held that the elements of jealousy and mischance preserve the vitality of the virtue; but actually its operation is often fatal to that which it ought to sustain: many well-intentioned "benevolists," as certain critics sneeringly call them, seeing the hopelessness of doing undoubted good, becoming speedily weary. Charity, instead of being, as is too commonly imagined, one of the weakest, really requires to be one of the most robust of the virtues.

It is therefore no great compliment that is paid to Mr. Peabody, the munificent donor of a sum of £150,000 "to ameliorate the condition of the poor and needy of London," when metropolitan journalists, hailing the gift in terms of hyperbolical gratitude, deprecate all discussion as to its possible effects, or denounce the hinting of any fear that its due application may be an embarrassing task. Mr. Peabody, in the letter to the trustees to whom he consigns the fund, plainly indicates that difficulties will surround the discharge of their "onerous duties;" and against some of the perversions that might attend its administration he expressly stipulates. Its benefits are to be limited to "the poor who either by birth or established residence," are free from political or sectarian bias is not to influence its application; and "moral character and good conduct" are, with poverty, to constitute claims in its recipients. Lastly, Mr. Peabody suggests, but only suggests, a possible form of its appropriation in requesting the trustees to consider "whether it may not be found conducive to the conditions specified above for their ultimate realisation, and least likely to present difficulties on the grounds I have pointed out for avoidance, to apply the fund, or a portion of it, in the construction of such improved dwellings for the poor as may combine in the utmost possible degree the essentials of healthfulness, comfort, social enjoyment, and economy." Nobody can doubt the single-hearted desire of the donor—the sincere desire he has to do good: but we think few persons who have had anything to do with charitable trusts would have been at all surprised had one and all of the five gentlemen whom Mr. Peabody appoints as trustees replied to his letter in the sense if not in the words of a modest friend, requested by an angler just drawing a splendid salmon to the shallows to aid in "gaffing" it—"I beg leave, sir, to decline the responsibility."

Consider how great the responsibility is. For here the old saw of "not looking a gift horse in the mouth" is quite inapplicable. The proverb refers to suspicion of a flaw in the gift: in a hundred and fifty thousand pounds, cash down, there is no possibility of a cloud. But the noblest horse that ever stepped may be a most embarrassing donation to a man who can neither return, nor use it. Besides—we provincials are only spectators, though admiring spectators, of the splendid offering—and not even possible beneficiaries, directly or indirectly. Our interest is entirely disinterested, except in so far as the gift and its application tend to a grand general question of the condition of the poor and the conditions of their relief. The question in all its complexity is raised by the gift; and it is a Gordian knot of such intricacy that Mr. Peabody's £150,000 would be well spent in unloosing even one of its entangled loops; though we do not see that it is at all likely to do so. It may rather lead to fresh involvements for the donor ties the hands of his trustees much more than would at first sight appear by dictating the "fundamental principles from which it is my solemn injunction that those intrusted with the application of the fund shall never, under any circumstances, depart." Only that which forbids the limitation of the benefits of the gift to sect or party can be regarded as a non-restrictive principle. It is obviously the intention of Mr. Peabody to have his benevolence otherwise bestowed than upon mere paupers; for such application of it would be a benefit, not to the poor, but to the ratepayers, of London. To augment, by little comforts or simple luxuries, the hard lodging, the coarse monotonous fare, and scanty clothing of the inmates of the workhouse, or to supplement the dole hardly dealt to the recipients of casual out-door relief, would be, we believe, no unworthy work of judicious charity: but upon such field of operation it does not appear that Mr. Peabody intends his trustees to enter. Next, the recipients must be "of long established residence, and recognised portion of the population of London." This excludes alike the needy stranger to whom we are told to be kind, as some have thereby entertained angles unawares, and the multitudes of poor who, not born in, though it may be for years of, London, have yet no "established residence" in that great city: the homeless wanderers, of whom the metropolis counts its thousands. Then, the objects of Mr. Peabody's bounty must be "of moral character and good conduct as members of society." The Magdalen, however penitent and poor the thief, though purged by prison discipline, and needing only a helping hand to lift her up the first step towards well-doing, are here disqualified: the one has no moral character, the other has not conducted himself as a good member of society.

Within a day or two of the notification of Mr Peabody's "unparalleled munificence," a paragraph appeared in the *Times*, announcing cases of deaths in the East of London from sheer starvation. Suppose one of the trustees of the fund had come upon one of these unfortunates, at the cold door-steps upon which two of them "in lonely want retired to die." Before he could have administered relief, he would have required to ascertain whether the sufferer was "an established resident," of "good character" and "moral practice," though, having to be so, he would not have been compelled to shew, as some of our would-be good Samaritans here insist on doing, whether he was likewise a good Protestant. Most probably the poor creature could have answered none of the questions of this catechism of charity in the affirmative; and so must have died only the more sadly that a momentary chance of relief had been vouchsafed. No doubt, charity must not be loose and indiscriminate, but if it be so restricted as to exclude the errant, literally and figuratively, where else shall the trustees find fit recipients? Among the virtuous, suffering, but not clamorous poor we shall be told; among those who, not able to dig, are yet ashamed to beg who shrink even at the point of starvation from receiving the paupers' doles. But will this large and estimable class—a class to be most deeply sympathized with—not equally shrink from application to a great trust? That to aid such Mr. Peabody beneficiently inclines is evident from the form in which he indicates investment of his gift; but if the honourable sensitiveness of this class of poor persons recoils from asking, and suffers in receiving, relief in money, how are they, without less sacrifice of feeling, to accept mitigation of their straitened circumstances in the shape of "improved dwellings?" Would not tenants of Peabody Buildings be in the eyes of their neighbours, and feel themselves to be, more or less—according to their sitting free or at reduced rents—dwellers in almhouses? It may not be in such old-fashioned form that Mr. Peabody's original investment of his charitable capital, but its appropriation in brick or stone would really come to this. Again, as on the one side giving £150,000 to the lowest poor would simply save the ratepayers; so sinking it, on charitable principles, in building, is the surest way to retard the legitimate investment of capital in similar directions. The only consolation in that even as a sum, so spent, could do little harm in so vast a field as London; a desperate consolation indeed, applicable to the whole matter, for, after all, £150,000 is to the poverty of London but as the shilling of the country squire dropped into the alms-box of his little parish. All honour be to Mr Peabody for giving so handsome a sum; but we have great reason to pray that its administration may be wise and prudent: for unless it be so, the greatness of the sum will be only the more pernicious. Better it had never been heard of than that it should either degenerate into the category of careless and profitless alms, such as is the casual copper which the well-to-do Paterfamilias tosses to the street beggar, or be locked up in a cumbrous "charity," of the costliness and perversion of which we have a thousand examples.

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"	70, 71—	2	Ditto each 12	Bottles Brandy Fruits.
"	72, 73—	2	Ditto " 24,	½ Do. Ditto.
"	74—	1	Ditto 12,	Do. Fruit Allpus.
"	75—	1	Ditto 24,	½ Do. Do. Anjus.
"	76, 77—	2	Ditto each 12,	Do. Syrups assor-
"	78, 79—	2	Ditto " 24,	½ Do. Ditto. [ted.
"	80, 81—	2	Ditto " 12,	Do. Maraschino.
"	82—	1	Ditto 12,	Do. Liqueur.
"	83—	1	Ditto 24,	½ Do. Ditto.
"	84—	1	Ditto 12,	Do. Ditto.
"	85—	1	Ditto 24,	½ Do. Ditto.
"	86—	1	Ditto 12,	Do. Bonbons.
"	87, 88, 89—	3	Ditto each 12,	Do. Olive Oil.
"	90, 91, 92—	3	Ditto "	½ Do. Ditto.
"	93, 94, 95—	3	Ditto	Do. Bonbons, Dra-
				gees, Candied Fruits.
"	98 to 102—	5	Ditto each 12,	Do. Vinegar.
"	52 to 57—	6	Ditto	Crockery Ware, containing Plates of assorted patterns, a few Sets of Toilet Furniture, Earthern Water Buckets, with Wicker Handles, Mugs, &c. &c.
"	701—	1	Case handsome Dress Dolls, a few calling Papa, Mamma.	
		1	Case handsome Silk Neckties or Cravats.	
		2	Cases Children's Toys.	
		2	Boxes Prince Albert Bitters.	
		19	Ditto Cognac.	
		3	Ditto Sherry.	
		2	Ditto Ditto first quality.	
		2	Ditto Port Wine.	
		1	Cask Gin.	
			ALSO	

A Case of very handsome and choice assortment of Velvet Pile Rugs and Table Covers, with Human, Animal, and Bird Figures, including eight very handsome Mosaic Rugs.

A few Musical Instruments, viz., French Guitars, Fiddles with Bows, fitted up in Cases, small Hand Organs, Rosewood German Concertinas, Cloth, Hats, and Hair Brushes, Porcelain Figures, and Flower Vases, Colored Window Glasses, Felt Hats and Caps, &c. &c.

The Property is now on view.

SALE OF LANDED PROPERTY BY PUBLIC AUCTION.

By order of the Mortgagee and with the consent of the Owner Hormusjee Manockjee Pouckhanawalla.

RUSTOMJEE PESTONJEE will sell by Public Auction, on the undermentioned dates, the following Six Houses at Small Colaba, standing on the ground of Janardun Ballajee Shamsett at 4 o'clock P. M. on each day on the Premises, respectively:—

ON MONDAY, THE 2ND JUNE 1862.

Lot No. 1.—All that Message, Tenement, or Dwelling House, No. 40, bounded on the East by the house of a Portuguese West by the house of Nathoo Mugalla, North by public road, on the South by the road of the same.

ON WEDNESDAY, THE 4TH JUNE 1862.

Lot No. 2.—All that Message, Tenement, or Dwelling House, No. 280, bounded on the East by public passage, West by the public road, North by a house of Mr. DeCruz, and the passage of the said premises, and on the South by a house of Mrs. Elizabeth Harrison, and the passage of the said premises jointly used.

ON FRIDAY, THE 6TH JUNE 1862.

Lot No. 3.—All that Message, Tenement, or Dwelling House, No. 206, bounded on the East by a house of Hormusjee Manockjee and passage, West by a house of Mr. Jacob Moses Gregory Marcus Joseph and passage jointly used, North by public street, and south by a piece of vacant ground of Mrs. Anna Maria Pereira.

ON MONDAY, THE 9TH JUNE 1862.

Lot No. 4.—All that Message, Tenement, or Dwelling House or Bungalow, with Out-Houses No. 205, bounded on the East by the house of Mrs. Pereira, a private pathway facing the house of Mrs. Pereira, a Portuguese widow, North by the house of Mr. Marcus Joseph, and on the South by vacant ground adjoining to the house of Hormusjee Manockjee.

ON WEDNESDAY, THE 11TH JUNE 1862.

Lot No. 5.—All that Message, Tenement, or Dwelling House, No. 204, bounded on the East by a house of Mr. Jones, West by a house of Mr. Leebschwager North by the Bazar road, and on the South by a house of the said Mr. Leebschwager.

ALSO ON FRIDAY, THE 13TH JUNE 1862.

Lot No. 6.—All that Message, Tenement, or Dwelling House, No. 197, standing on the Boundary ground of Hormusjee Manockjee, assessed under No. 197, bounded on the East by a vacant ground of Eduljee Nowrojee, West by a Bungalow of Mrs. Pereira, North by a Bungalow of Tucker Jairam Lawtha, and on the East by a public road.

ALSO ON MONDAY, THE 16TH JUNE 1862.

Lot No. 7.—All that piece or parcel of vacant ground situate at Small Colaba, assessed by the Collector of Pension and Tax under No. 415, containing by admeasurement square yards, the annual produce of the ground rent is Rupees 182-8 annas per annum.

Conditions and all other particulars will be made known at the time of sale.

RUSTOMJEE PESTONJEE,
Auctioneer, Medow Street.
Bombay, 23rd May 1862.

DINSHAW HORMUSJEE & CO.'S ADVERTISEMENTS.

TOMORROW, SATURDAY, the 24th inst., Messrs. DINSHAW HORMUSJEE & Co. will sell by Public Auction at their Rooms, a quantity of Grey, Piece Goods, such as Shirting, Madapollams, Jaconets, Alpaka, Trouser Cloths, &c. &c.

AUCTION SALE OF INDIAN AND EUROPE OILMAN STORES, WINES, &c. &c., IN No. 9 FORBES STREET, FORT.

ON MONDAY next, the 26th instant, Messrs. DINSHAW HORMUSJEE & Co. will sell by Public Auction, in Forbes Street, No. 9, by order of Eduljee Framjee, Admini-trator's of all, and singular, the Goods, Chattels, Rights, and Credits, of the Estate and Effects of Framjee Nowrojee, deceased, all suitable in Trade, Estate and Effects of the Shops, carried on by the said deceased in his own name, and also as well in the name of the said Eduljee Framjee & Co., of which said Shops were carried on by the said deceased for his sole use for twelve months, all that Indian Oilman Stores, Comprising Jelly, Jams, Fruits, Marmalades, Chunnies, Curry Powders, Pickles, Sauces, &c. &c., of all sorts. Europe Oilman Stores, Beer, Wine, Provisions; Confectionary, Cupboards, Wine Cases, &c. &c.

AUCTION SALE OF VALUABLE LANDED PROPERTY.

Particulars of the Landed property belonging to the Estate of the late Jamsetjee Furdoonjee Parsee, Esq., deceased, to be sold in three Lots by Public Auction, by Messrs. DINSHAW HORMUSJEE & Co., at their Auction Rooms, on SATURDAY, the 31st day of May instant. The sale to commence at 3 o'clock P. M.

Lot No. 1.

Firstly—All that piece or parcel of Land or Ground, together with the Messuage, Tenement, or Dwelling House, and Buildings thereon, erected and built situate, lying, and being, at Borah Bazar Street, within the Fort of Bombay, and bounded on the East by the house of the Collector of Assessment under No. 1?, and by the Collector of Land Revenue under No. 456, and which said piece of Ground admeasures seven hundred and twenty-six square yards, be the same little more or less, and is bounded as follows:—that is to say on or towards the East by the Public Road, called Borah Bazar Street aforesaid, on or towards the West partly by an open piece of Ground devoted to charitable purposes, and partly by the house of Pallonjee Jamsetjee, on or towards the North by Lot No. 2 Lane which now is, and at all time hereafter shall be used and enjoyed as a thorough fare, and on or towards the South by Lot No. 2 and 3.

Lot No. 2.

Secondly.—All that piece or parcel of Land, or ground, situate with the Town Walls of Bombay, in a street commonly called or known by the name of Borah Bazar Street, containing by admeasurement one hundred and twenty square yards, or thereabouts, and is bounded as follows:—that is to say on or towards the East by the Public Road, Called Borah Bazar Street, aforesaid, on or towards the West by Lot No. 3, on or towards the North by Lot No. 1, and on or towards the South by property belonging to Sir Jamsetjee Jejeebhoy, Baronet and which said piece of Land is numbered 455 in the books of the Collector of Land Revenue.

Lot No. 3

Thirdly.—All that piece or parcel of Land or Ground, situate without the Town Walls of Bombay, in a street commonly called or known by the name of Borah Bazar Street, containing by admeasurement one hundred and forty-two square yards, or thereabouts, and is bounded as follows:—that is to say on or towards the East by Lot No. 2 on or towards the West by a piece called "Thannee," on or towards the North by Lot No. 1, and on the South by the Hall and Godown passage, forming a part of the aforesaid property of Sir Jamsetjee Jejeebhoy, Baronet, and which said piece of Land is numbered 455 in the Books of the Collector of Land Revenue.

The Plans of the respective Lots and the Conditions of Sale, subject to which the same are to be sold, can be seen at the Office of Messrs. FAITHFULL AND KEIR, No. 5, Forbes Street, or at the Office of the Auctio